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1992

# REPORT

OF THE TOWN OFFICERS

PIERMONT, N.H.

FOR THE YEAR ENDING DECEMBER 31

1992

**1992**

**EMERGENCY SERVICES**

**Any Time of Day or Night**

**Ambulance**

**Fire**

**Police**

Telephone subscribers on Piermont Exchange dial:

**353-4347**

Telephone subscribers on Pike or Warren Exchange dial:

**1-643-3610 or**

**1-353-4347**

When the dispatcher answers, give your

Name

Problem

Location and

Your Phone Number.

The needed help will start out immediately to  
where you are.

*This Town Report  
Is Dedicated To  
W. Alfred Stevens  
For His Many Years Of  
Service and Commitment  
To Our Community*



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ANNUAL REPORT  
OF THE  
OFFICERS  
OF THE  
  
TOWN OF PIERMONT  
NEW HAMPSHIRE

For the Year Ending December 31

1992

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## TOWN OFFICERS

Selectmen	Margaret Ritchie Cleaves, Chr. (1993)	272-4839
	Jean D. Daley (1994)	272-4944
	Robert Lang (1995)	989-5684
Town Clerk	Linda Lambert	272-5848
Treasurer	William R. Deal	272-5882
Tax Collector	Lydia Reardon	272-4846
Road Agent	Peter Mazzilli, Sr.	272-4936
Police Chief	William R. Deal	272-5882
Fire Chief	David "Tim" Cole	272-4988
Forest Fire Warden	W. Alfred Stevens	272-5837
Health Officer	Barbara Stevens	272-5808
Emergency Management	Wayne Godfrey	272-5802
Supervisors-Checklist	Pearl Smith (1993)	272-5873
	Alec M. Szuch (1995)	272-4937
	Meda Kinghorn (1997)	272-5842
Trustee of Trust Funds	Frederick Shipman, Chr. (1993)	272-4938
	Louis Hobbs (1994)	272-5810
	Daniel Webster (1995)	272-4960
Auditors	Maxine Bishop (1993)	272-4828
	James Lambert (1994)	272-5848
Moderator	Lawrence Underhill	272-4989

## LIBRARY TRUSTEES

Linda Lambert (1993)	Helga Mueller, Chr. (1993)
Katherine Wescott, Treas. (1994)	Marion Shields (1994)
Lydia Hill (1995)	Myron Mueller (1995)
Helen Underhill, Honorary Trustee	Nancy Underhill, Librarian
Marilyn Bierylo, Assistant Librarian	

## ZONING ADMINISTRATOR

Terry Robie .....	272-4901
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## **BOARD OF ADJUSTMENT**

Fred Shipman, Chr. (1995)  
William Putnam (1993)  
Jeffrey P. Dube (1994)

George T. Schmid, Vice Chr. (1995)  
William Daley (1993)  
Dean Osgood, Alternate

## **PLANNING BOARD**

Donald Smith, Chr. (1993)  
Peter Labounty (1994)  
William Priestley (1995)  
Lee Jackson, Alternate  
Margaret Ritchie Cleaves, Ex-Officio

James Putnam (1993)  
Donna Huntington (1994)  
Katherine Wescott (1995)  
Michael Hogen, Alternate  
Jean D. Daley, Alternate Ex-Officio

## **HISTORICAL SOCIETY**

Alex Medlicott, Jr., President  
Helga Mueller, Co-Vice President  
Anna Williams, Corresponding Sec.  
Charlotte Wilson, Dir.-at-Large

Linda Lambert, Co-Vice President  
Myron Mueller, Recording Secretary  
Frederick Shipman, Treasurer  
Lloyd Hall, Dir. of Preservation

## **CONSERVATION COMMISSION**

William Daley, Chr.  
Eric Underhill  
Helga Mueller

Robert A. Michenfelder  
David Ritchie

## **BUILDING USE COMMITTEE**

Frederick Shipman, Chr.  
Peter Mazzilli, Sr.  
William R. Deal

Sue Medlicott  
Shirley Gould

## **RECYCLING CENTER & TRANSFER STATION**

Wayne Godfrey, Manager

**MINUTES OF ANNUAL TOWN MEETING  
PIERMONT, N.H.  
March 10, 1992**

The legal town meeting for the inhabitants of Piermont, N.H. The polls were opened at 11:00 AM by Moderator Lawrence Underhill for the purpose of voting for town and school board officers by non-partisan ballot, as described by Article One and Two of the town Warrant and Article One of the school warrants. The polls closed at 7:00 PM at which time 291 voters had cast their ballots.

At 8:02 PM the town meeting was reconvened by Moderator Lawrence Underhill, who asked us to join him in the Pledge of Allegiance to the flag. Counting of ballots for articles one and two was still in progress so the moderator proceeded with remaining warrant articles.

Moderator Lawrence Underhill completely read the Warrant.

Article One: Town warrant the results of 291 non-partisan ballots cast for town officers.

Office	Term	Name
Auditor	2 yr. 1994	James Lambert
Library Trustee	3 yr. 1995	Stephanie Gordon
Library Trustee	3 yr. 1995	Lydia Hill
Library Trustee	3 yr. 1995	Myron Mueller
Library Trustee	1 yr. 1993	Linda Lambert
Library Trustee	1 yr. 1993	Helga Mueller
Moderator	1 yr. 1993	Lawrence Underhill
Selectman	3 yr. 1995	Robert Lang
Tax Collector	1 yr. 1993	Lydia Reardon
Town Clerk	1 yr. 1993	Linda Lambert
Treasurer	1 yr. 1993	William Deal
Trustee of Trust Fund	3 yr. 1995	No winner announced
School Officers		
Clerk	1 yr. 1993	Ellen Putnam
Treasurer	1 yr. 1993	Ellen Putnam
Board Member	3 yr. 1995	Roger Hutchins
Moderator	1 yr. 1993	S. Arnold Shields

Moderator Underhill swore in the following town and school officers present, James Lambert, Lydia Hill, Myron Mueller, Linda Lambert, Robert Lang, Bill Deal, S. Arnold Shields, Ellen Putnam and Roger Hutchins. The remaining officers will be sworn in at a later date.



## MINUTES (CONT.)

Article Two: To see if the Town will vote to amend the Zoning Ordinance as proposed by the Planning Board. The following question will appear on the Official Ballot.

“Are you in favor of the adoption of the amendment to the existing Zoning Ordinance as proposed by the Planning Board?”

Results of Article Two — 80 Yes and 196 No's — New zoning ordinance was defeated.

Robert Lang expressed appreciation to Alfred Stevens for his many years of service to the town followed by a standing ovation.

Article Three: To raise and appropriate \$121,465 appearing in the Town Budget as necessary to defray Town Charges for the ensuing year, divided as follows and subject to any adjustment which may be voted upon at this Meeting.

ITEM	BUDGETED CHARGE
Town Officers' Salaries	\$13,000
Town Officers' Expenses	9,000
Election and Registration	2,500
Expenses of Town Buildings	13,000
Update Tax Maps	700
Contingency Fund	1,500
Insurance	20,000
Planning Board	2,000
Damages and Legal Expenses	3,000
Vital Statistics	25
Solid Waste Disposal	23,500
Street Lights and Blinker	3,200
Public Welfare	4,000
Memorial Day	250
Recreation Field and Swimming Pool	750
Interest	15,000
Grader Note Payment	9,540
Miscellaneous Unanticipated Expense	500
TOTAL TOWN CHARGES	\$121,465

The motion was made by Robert Michenfelder and seconded by Robert Lang. to accept Article Three as written. Discussion: Fred Shipman asked if \$15,000 interest was on notes. Alfred Stevens answered that it was. Katherine Johnson asked what the contingency fund was. Alfred Stevens said it was for un-anticipated expenses. Roger Hutchins asked why there was a drop in the insurance premium; Selectman explained that there was a change of insurer and the rate was lower. Cleaves further explained that the policy took effect in

## MINUTES (CONT.)

July so about one half of the year was on the new premium, whereas this year the full year will be on the new premium. Passed by voice vote.

Article Four: To see if the Town will vote to appropriate the sum of \$58,000 for the purpose of maintaining highways and bridges.

Motion made to accept as read by Fred Shipman seconded by Peter Mazzilli, Sr. No discussion, passed by a hand vote.

Article Five: To see if the Town will vote to appropriate the sum of \$18,915, being the Highway Department State subsidy.

Motion made to accept as read by Robert Lang seconded by Frank Rodiman, Jr. No discussion, passed by hand vote.

Article Six: To see if the Town will vote to appropriate the sum of \$5,000 for the Police Department.

Motion made to accept as read by Bill Deal seconded by Norman Provost. No discussion, passed by a voice vote.

Article Seven: To see if the Town will vote to appropriate the sum of \$11,550 for the support of the Fire Department.

Motion made to accept as read by Tim Cole seconded by Bill Putnam. No discussion, passed by a show of hands.

Article Eight: To see if the Town will vote to appropriate the sum of \$2,027 for Ambulance, Fire and Police dispatching services.

Motion made to accept article as read by Bill Deal seconded by Norman Provost. No discussion, passed by a voice vote.

Article Nine: To see if the Town will vote to appropriate the sum of \$11,500 for support of the Library.

Motion made to accept the article as read by Kay Wescott seconded by Marion Shields. No discussion, passed by a voice vote.

Article Ten: To see if the Town will vote to appropriate the sum of \$8,000 for the Cemeteries.

Motion made to accept as read by Robert Lang seconded by Fred Shipman. No discussion, passed by a voice vote.

Article Eleven: To see if the Town will vote to appropriate the sum of \$2,808 for the Home and Community Health Care.

Motion made to accept as read by Peter Mazzilli, Sr. seconded by Robert Murphy. Discussion: Kay Musty asked if someone could tell us what this organization did. Selectman Cleaves explained it provided the Well Child Clinic, immunizations at reduced rates, visiting nurses and other home health care. No further discussion. Passed by voice vote.

## MINUTES (CONT.)

Article Twelve: To see if the Town will vote to appropriate the sum of \$495 to pay Piermont's share of the cost as a member of Upper Valley-Lake Sunapee Council.

Motion made to accept as read by Donald Smith seconded by Robert Elder. No discussion, passed by voice vote.

Article Thirteen: To see if the Town will vote to appropriate the sum of \$300 for the White Mountain Mental Health Center.

Motion made to accept as read by Robert Elder seconded by Marian Shields. No discussion, passed by voice vote.

Article Fourteen: To see if the Town will vote to appropriate the sum of \$350 for the support of the Community Action Outreach Program.

Motion made to accept as read by Barbara Stevens seconded by Roger Hutchins. Discussion: Kay Musty asked for an explanation. Fred Shipman said provided fuel assistance, meals-on-wheels. Moderator Underhill referred voters to report in Town Report. No further discussion, passed by voice vote.

Article Fifteen: To see if the Town will vote to authorize the prepayment of taxes and to authorize the Tax Collector to accept payments in prepayment of taxes as provided in RSA 80:52a.

Motion made to accept as read by Bill Deal seconded by Fred Shipman. No discussion, passed by voice vote.

Article Sixteen: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes as permitted under Municipal Finance Act.

Motion made to accept as read by Bill Deal seconded by Ellen Putnam. No discussion, passed by voice vote.

Article Seventeen: To see if the Town will vote to authorize the Selectmen to sell real estate acquired by the Town by Tax Collector's Deed to the highest bidder.

Motion made to accept as read by Bill Deal seconded by Peter Mazzilli, Sr. Discussion: Elizabeth Trussell asked if there is a minimum amount Selectmen must receive. Moderator Underhill asked Selectmen to explain process. Jean Daley said they have never had a sale while she has been on the Board. Cleaves said it is basically a bookkeeping article. Daley said they have to get what is owed in taxes. Underhill said no one is real clear on the process. No further discussion, passed by voice vote.

Article Eighteen: To see if the Town will vote to authorize the Library Trustees to apply for, accept and expend, without further action by the Town Meeting, money from any state, federal or governmental unit or a private source which



## MINUTES (CONT.)

becomes available during the fiscal year as provided for and subject to the requirements of RSA 202-A:4c.

Motion made to accept as read by Peter Prieser seconded by Fred Shipman. No discussion, passed by voice vote.

Ballot counters finished election results. Moderator returned to Article One and Two of Town Warrant and announced results of the election. (Previously recorded in the above minutes.)

Article Nineteen: To see if the Town will vote to authorize the Selectmen to apply for, accept and expend without further action by the Town Meeting, money from any state, federal or governmental unit or a private or public source which becomes available during the fiscal year as provided for and subject to the requirements of RSA 31:95b.

Motion made to accept as read by Bill Deal seconded by Fred Shipman. Discussion: Robert Elder asked if we got any last year. Selectmen said no but if they did this year it would be covered. Passed by voice vote.

Article Twenty: To see if the Town will vote to appropriate the sum of \$8,736 as Piermont's share for Upper Valley Ambulance, Inc.

Motion made to accept as read by Bill Deal seconded by Norman Provost. Discussion: Bob Murphy asked what money goes to, don't you still have to pay for ambulance. Bill Deal answered that it guarantees that there will be an ambulance service. Cleaves explained that you can buy a subscription to the service rather than paying for each call. Marian Shields complimented on the quality of the service when they moved her aunt up from Conn. No further discussion vote taken by hand vote, carried unanimously.

Article Twenty-one: To see if the Town will vote to appropriate the sum of \$750 for the Grafton Senior Citizen Council.

Motion made to accept as read by Marian Shields seconded by Suzanne Woodard. Discussion: Bob Murphy asked what this money was used for. Alfred Stevens referred voters to explanation in town report. No further discussion, passed with a voice vote.

Article Twenty-two: To see if the Town will vote to appropriate the sum of \$800. for the restoration and preservation of the Town's records.

Motion made to accept as read by Fred Shipman seconded by Peter Mazzilli, Sr. Alfred Stevens noted that this was for restoration of our historical records. Passed by show of hands.

Article Twenty-three: To see if the Town will vote to authorize the Selectmen to deposit ten percent (10%) of the revenue from logging of Town owned land

## MINUTES (CONT.)

into the Conservation Fund.

Motion was made to accept as read by Robert Michenfelder seconded by Kay Wescott. Discussion: Bob Murphy asked where the Town land was. Alfred Stevens said that the piece being logged now is the so-called Church lot, which is on Black Hill. Jean Daley said the Town expects to not \$5000 this year, which would be \$500 to go in to the Conservation Fund. Last year the Town netted \$10,000. Bob Murphy asked where the rest of the money goes. Stevens replied that it went into the general fund, to reduce taxes. No further discussion, passed by a voice vote.

Article Twenty-four: To see what sum the Town will vote to appropriate to be paid into the Town Vehicular Equipment Capital Reserve Fund.

Motion made by Peter Mazzilli, Sr. to accept as read seconded by Tim Cole. Discussion: Tim Cole explained that the Town had to purchase a grader a few years ago with no money in reserve. This is a way to put money aside for future equipment without having to come up with it all at once. Selectmen said this fund was originally set up with budget surplus, but lately there have been no surplus, so we need to set money aside. Allen Mello asked what the average surplus used to be. Jean Daley wasn't sure, Fred Shipman thought around \$4-5000. There is now \$5000 in the account. Peter Mazzilli, Sr. moved to put \$5000 in this year, seconded by Tim Cole. Katherine Johnson asked if these funds are invested to gain interest. Selectmen stated yes. Robert Elder asked if a surplus could make up these funds or if this appropriation will be automatically drawn out. Daley explained that this \$5000 would be drawn from the general fund to the vehicular fund. If there was a surplus, it could then also be added. George Schmid asked why the logging proceeds couldn't be used for this purpose. Daley said that it could be warranted in another year. Allen Mello asked if town will be logging next year. Selectmen responded no. James Lambert asked if you couldn't move some of the logging money this year. Stevens replied that you would then have to make up that money through taxes. Bill Putnam asked if this could be worded so that it is done every year. Underhill replied that this years warrant applies to this year only. No further discussion, passed by hand vote.

Article Twenty-five: To see what action the Town will take with regard to the use of the Sarah Moore lot located on the River Road. (The Selectmen obtained a legal opinion from the Town Attorney dated June 10, 1991 that the lease of September 27, 1844 to Henry Moore was no longer in effect. The Sarah Moore lot is land owned by the Town.)

Motion made by Fred Shipman to accept as read seconded by Donna Jacob. Moderator Underhill said this lot is located off River Road by cemetery, now leased to the Musty's who have sub-leased it to the Batchelder's. Jean Daley said there is 14 acres.

## MINUTES (CONT.)

Question asked as to what options are for the land. Jean Daley said conservation commission is interested in the parcel, or town could lease it out again. Brad Simpson asked what lease was now. Jean Daley said \$10 per year as per original 1844 lease. Roger Hutchins said he thought issue was discussed a few years ago and town had to stay with lease. Jean Daley read original lease, saying that if original terms referring to agricultural use weren't abided by, lease would revert to town. Nothing in the lease gave the Musty's the right to sublet the property. Robert Michenfelder made a motion to have Selectmen appoint study committee to make recommendations on how to handle this. Seconded by Fred Shipman. Jean Daley said lease is invalidated, does not want to leave land vacant for another year. Michenfelder and Shipman withdrew their motion. Hugh Underhill made a motion that the town retain the Sarah Moore lot and the Conservation Committee administer its use. Seconded by Arnold Shields. George Schmid moved to amend the motion to require that the selectmen lease the property by public bid but for agricultural use only. Seconded by Brad Simpson. Kay Musty explained that they had use of the land for many years. They had approached the town to buy the land and were rejected. Had they bought it the town would have been earning taxes not just \$10 per year. She feels it is unfair now to have the town take the land away from them, and said they should have the right to purchase the property. Marian Shields commented that the amended motion limits the Conservation Committee, their hands would be tied. Question was asked if Conservation Committee would put the land out for bid. Brad Simpson asked if amended would the selectmen have to put it out for bid. Schmid said yes, Conservation Committee should see that this is in agriculture use but it should be administered by Selectmen. Peter Mazzilli called for a vote seconded by Fred Shipman. Lawrence Underhill said the first vote would be on the amended motion, that the land be put out for bid by Selectmen. Jean Daley asked if amendment limited use to agriculture use only. Schmid said yes, amendment is to keep land in agriculture use. Question as to what other uses. Response from Selectmen: possible recreation but no specific use is in mind. Hugh Underhill said his thought was just to keep it in town use, to protect it for a year or two until a more permanent use could be established. Bill Deal noted that the River Road Cemetery is the oldest, land could be used for expansion. Hugh Underhill stated it has river access and could be used for that purpose. Sam Musty had question of Selectmen, when he first received a letter on this issue last year, he asked why this issue has come up now, why is land being taken away. Jean Daley said there is nothing in the lease that gives him the right to sublet the property, the lease was for agricultural use on the farm, belonging to Moore, his heirs or administrators. The town allowed the Musty Farm to use the land under the original lease even though the lease was invalid, until you gave up farming and sublet the land to the Batchelders. Vote taken on amended



## MINUTES (CONT.)

motion, amended motion was defeated. Vote taken on original motion (to let Conservation Committee administer parcel) vote carried no opposition.

Article Twenty-six: To see if the Town will vote to establish a capital reserve fund pursuant to RSA 35:1 for the purpose of Town Building Capital Improvement.

Motion made to accept as read by Fred Shipman seconded by Donald Smith. No discussion, passed by voice vote.

Article Twenty-seven: To see what sum the Town will vote to appropriate to pay into the newly established capital reserve fund for Town Building Improvements. (The annual report of the Building Use Committee recommends the establishment of a capital reserve fund and a minimum annual appropriation of between \$8,500 and \$10,000.)

Motion made to accept as read by Fred Shipman seconded by Neil Oakes. Leta Stoddard asked if fund was for any particular building. Daley explained that we have a few buildings - the empty school building, selectmen/library building, fire station and the town hall. Arnold Shields asked if this article is designating a specific amount. Daley said figures were a range recommended by the building committee. Shields amended article to read \$5000 over and above maintenance seconded by Fred Shipman. Dot Rodiman asked if this was a separate reserve fund. Selectmen said yes, for buildings only. Mrs. Woodard asked why we needed so many buildings. Answer from selectmen that there was no recommendations from the committee yet. Leta Stoddard asked if recommendations have to be voted on. Selectmen answered yes. Fred Shipman explained that money is usually invested in money market accounts, and at this time cannot be removed without town vote. No discussion, passed by voice vote.

Article Twenty-eight: To see if the Town will vote to name the Selectmen as agents of the Town to carry out the objectives designated by the Town in the following capital reserve funds: Town Vehicular Equipment Capital Reserve Fund and Town Building Improvements Capital Reserve Fund.

Motion made to accept as read by Robert Elder seconded by Roger Hutchins. Frank Rodiman asked what was wrong with keeping it the way it has been. Daley said she prefers it that way, but the law has changed so it is not required that you wait until Town Meeting. Money still can only be used for designated purposes. Fred Shipman felt this is better to have control in hands of Town rather than Selectmen. No further discussion. Vote taken and denied by voice vote.

Article Twenty-nine: To see if the Town Meeting will advise the Selectmen with regard to a change in the location of the business session of the Town Meeting from the Town Hall to the new schoolhouse.

## MINUTES (CONT.)

Moved by Ellen Putnam with amendment that it include all elections seconded by Walter Rodiman. Discussion Dean Osgood asked how selectmen feel. Alfred Stevens asked if there was a place to store voting booths. Jim Lambert asked if this would upset school lunch program if voting was held there. Principal Jane Slayton said most schools are able to work around it. Roger Hutchins said the school board thinks it would be a good educational experience. Robert Lang noted that the school is handicapped accessible whereas the Town Hall is not. Cleaves thought parking might be a problem. Mazzilli noted that parking is a problem now, especially if there is a snow storm. No further discussion, vote taken motion carried with a few no's.

Article Thirty: To transact any other business that may legally come before the Meeting.

Joan Osgood asked what would happen to the Town Hall. Jean Daley said that on going committee was studying this, it's still used for suppers and recreation, and the town still has the responsibility to maintain all buildings. Walter Rodiman noted that there are 2 zoning board vacancies, but none on ballot. Jean Daley said the Zoning Board is appointed and has been for years. Nancy Underhill asked what we would do about voting booths at the new school. No answer. Bill Putnam expressed thanks to all the people on various boards, committees, etc. who give so much time to the town. General applause. Arnold Shields moved seconded by Fred Shipman to adjourn. Motion carried meeting adjourned at 9:40 PM.

Submitted by Mary Simpson and Linda Lambert, Town Clerk

## WARRANT FOR ANNUAL TOWN MEETING

### Town of Piermont

To the inhabitants of the Town of Piermont, New Hampshire, who are qualified to vote in Town affairs.

You are hereby notified that the Annual Town Meeting of the Town of Piermont, New Hampshire, will be held at the Piermont Village School on Tuesday, March 9, 1993, at eleven o'clock in the forenoon, to act upon the following subjects:

Polls will be located in the Piermont Village School and will open at 11:00 a.m. for voting by ballot and will close at 7:00 p.m. unless the Town votes to keep the polls open to a later hour. All other Articles will be presented, discussed and acted upon beginning at 8:00 p.m. at the Piermont village School.

**Article One:** (Official Ballot) To vote by nonpartisan ballot for the following Town officers:

One Selectman to serve for a term of three years.

A Town Clerk to serve for a term of one year.

One Trustee of Trust Funds for a term of three years.

A Tax Collector to serve for a term of one year.

A Road Agent to serve for a term of three years.

Two Library Trustees to serve for a term of three years.

A Town Treasurer to serve for a term of one year.

A Supervisor of the Checklist to serve for a term of five years. (State law requires the election of a Supervisor in every even numbered year. The five year term is part of the process to bring the terms of the supervisors to conform to State law.)

And such other officers required to be elected by Official Ballot.

**Article Two:** (Official Ballot) To see if the Town will vote to amend the Zoning Ordinance as proposed by the Planning Board. The following question will appear on the Official Ballot:

"Are you in favor of the adoption of the amendment to the existing Zoning Ordinance as proposed by the Planning Board?"

(The proposed amendment would increase the minimum lot size from one acre to two acres.)

**Note:** There will be no discussion on this Article on the day of the Meeting and voting will be by Official Ballot.

**Article Three:** To raise and appropriate \$122,779 appearing in the Town Budget as necessary to defray Town Charges for the ensuing year, divided as



WARRANT (CONT.)

follows and subject to any adjustment which may be voted upon at this Meeting.

Item	Budgeted Charge
Town Officers' Salaries	\$13,500
Town Officers' Expenses	10,500
Election and Registration	1,500
Expenses of Town Buildings	15,000
Update Tax Map	1,400
Contingency Fund	1,500
Insurance	18,000
Planning Board	2,000
Damages and Legal Expenses	2,500
Vital Statistics	25
Solid Waste Disposal	24,231
Street Lights and Blinkers	3,000
Public Welfare	4,000
Memorial Day	250
Recreation Field and Swimming Pool	1,000
Interest	15,000
Grader Note Payment	8,873
Miscellaneous Unanticipated Expenses	500
<b>Total Town Charges</b>	<b>\$122,779</b>

**Article Four:** To see if the Town will vote to appropriate the sum of \$58,000 for the purpose of maintaining highways and bridges.

**Article Five:** To see if the Town will vote to appropriate the sum of \$21,905, being the Highway Department State subsidy. (This money is received each year from the State and is used for the Highway Department.)

**Article Six:** To see if the Town will vote to appropriate the sum of \$5,000 for the Police Department.

**Article Seven:** To see if the Town will vote to appropriate the sum of \$11,875 for the support of the Fire Department.

**Article Eight:** To see if the Town will vote to appropriate the sum of \$2,207 for Ambulance, Fire and Police dispatching services.

**Article Nine:** To see if the Town will vote to appropriate the sum of \$12,000 for support of the Library.

**Article Ten:** To see if the Town will vote to authorize the Library Trustees to apply for, accept and expend, without further action by the Town Meeting,

## WARRANT (CONT.)

money from the State, Federal or other governmental unit or a private source which becomes available during the fiscal year, as provided in RSA 202-A:4-c.

**Article Eleven:** To see if the Town will vote to appropriate the sum of \$8,000 for Cemeteries.

**Article Twelve:** To see if the Town will vote to confirm the designation of the Trustees of Trust Funds as Cemetery Trustees.

(The Selectmen are asking the Town Meeting to officially confirm these duties exercised by the Trustees of Trust Funds rather than setting up a separate board of Cemetery Trustees.)

**Article Thirteen:** To see if the Town will vote to appropriate the sum of \$2,328 for the Home and Community Health Care.

**Article Fourteen:** To see if the Town will vote to appropriate the sum of \$1,075 to pay Piermont's share of the cost as a member of Upper Valley-Lake Sunapee Council.

**Article Fifteen:** To see if the Town will vote to appropriate the sum of \$300 for the White Mountain Mental Health Center.

**Article Sixteen:** To see if the Town will vote to appropriate the sum of \$350 for the support of the Community Action Outreach Program.

**Article Seventeen:** To see if the Town will vote to authorize the prepayment of taxes and to authorize the Tax Collector to accept payments in prepayment of taxes as provided in RSA 80:52a.

**Article Eighteen:** To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes as permitted under the Municipal Finance Act.

**Article Nineteen:** To see if the Town will vote to authorize the Selectmen to sell property acquired by the Town by tax collector's deed either by a public auction or by advertised sealed bids, as provided in RSA 80:80, II.

**Article Twenty:** To see if the Town will vote to authorize the Selectmen to dispose of a tax lien on real estate or real estate acquired by Tax Collector's deeds to the previous owner or their heirs and/or devisees of such owners, as justice may require, upon the condition that suitable arrangements are made for the payment of all sums due and owing to the Town, as authorized by RSA 80:42, III.

**Article Twenty-one:** To see if the Town will vote to authorize the Selectmen to apply for, accept, and expend without further action by the Town Meeting, money from any state, federal or governmental unit or a private or public source which becomes available during the fiscal year as provided for and subject to the requirements of RSA 31:95-b.



## WARRANT (CONT.)

**Article Twenty-two:** To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than money, without further action by the Town Meeting, from the State, federal or other governmental unit, or a private source, which becomes available during the fiscal year as provided in RSA 31:95-e which requires a public hearing prior to the Selectmen accepting the proposed gift.

**Article Twenty-three:** To see if the Town will vote to appropriate the sum of \$6,864 as Piermont's share for Upper Valley Ambulance Inc.

**Article Twenty-four:** To see if the Town will vote to appropriate the sum of \$750 for the Grafton Senior Citizen Council.

**Article Twenty-five:** To see if the Town will vote to appropriate the sum of \$800 for the restoration and preservation of the Town records.

**Article Twenty-six:** To see if it is the sense of the meeting that the Town-owned Sarah Moore lot should be used to provide public access of car-top boat launching, fishing and recreation.

(This Article was requested by the Conservation Commission which has the authority under RSA 36-A:5 to withdraw money from the Conservation Fund without Town Meeting authority to spend on making the improvements on the Sarah Moore lot.)

**Article Twenty-seven:** To see if the Town will vote to appropriate the sum of \$600 for the purchase and installation of Town highway signs in preparation for the implementation of a coordinated State-wide enhanced 911 system for the primary emergency telephone number, as described in RSA Chapter 106-H ((Enhanced 911 System.”

**Article Twenty-eight:** To see what sum the Town will vote to appropriate to be paid into the Town Vehicular Equipment Capital Reserve Fund.

**Article Twenty-nine:** To see if the Town will vote to elect members of the Zoning Board of Adjustment pursuant to RSA 673:3.

**Article Thirty:** If Article 29 is approved, to see if the Town will vote to either (1) elect persons to fill existing vacancies on the Zoning Board of Adjustment at this meeting by nomination from the floor or (2) authorize the Selectmen and the Moderator to fill the existing vacancies on the Zoning Board of Adjustment until the next annual Town meeting, as provided in RSA 669:17.

**Article Thirty-one:** To see what sum the Town will vote to appropriate for the use of the Building Use Committee to study and make recommendations for structural changes to provide access for the disabled to Town buildings and Town programs as mandated under federal law (American Disabilities Act) to comply with the deadline of January 26, 1995.

## WARRANT (CONT.)

**Article Thirty-two:** To see if the Town will advise the Selectmen with regard to the semi-annual collection of taxes.

(Under State law, RSA 76:15-b, the Board of Selectmen has the authority to go to the procedure of semi-annual collection of taxes. The Board of Selectmen wish to hear the views expressed at Town Meeting on this proposed change.)

**Article Thirty-three:** To see what sum the Town will vote to appropriate to pay into the Town Building Improvements Capital Reserve Fund.

**Article Thirty-four:** To see if the Town will vote to change the term of the Town Clerk from one year to three years beginning with the term of the Town Clerk to be elected at next year's regular Town Meeting as provided in RSA 41:16-a.

(State law requires voting by ballot.)

**Article Thirty-five:** To see if the Town will vote to change the term of Tax Collector from one year to three years beginning with the term of the Tax Collector to be elected at next year's regular Town Meeting as provided in RSA 41:2-a.

(State law requires voting by ballot.)

**Article Thirty-six:** To see if the Town will vote to designate that portion of the Cole Hill Road extending from the northwesterly side of the bridge over Bean Brook to the Piermont/Orford Town Line as a highway to summer cottages, as provided in RSA 231:81.

(The Road Agent has requested this Article so as to confirm that the only maintenance will be during the period April 10 to December 10 of each year. No work will be done on the highway to keep it open and in repair from December 10 to April 10 of the following year.)

**Article Thirty-seven:** To transact any other business that may legally come before the Meeting.

The Selectmen received a petition entitled "Protest to Zoning," which stated:

"The undersigned Land Owners in the Town of Piermont, N.H. are opposed to all zoning and therefore want all zoning regulations abolished."

The Selectmen have received a legal opinion that the petition did not meet the requirements to be inserted as an article on the Warrant nor as a protest petition with regard to the zoning amendment. The Selectmen have included this petition for whatever discussion may be appropriate at the Town Meeting under "Other Business." The Selectmen have been informed that no legal action may be taken on this petition.

## WARRANT (CONT.)

Given under our hands and seal of the Town of Piermont this 13th day of February, 1993.

Board of Selectmen  
Margaret Ritchie Cleaves  
Jean D. Daley  
Robert J. Lang

A true copy attest:  
Board of Selectmen  
Margaret Ritchie Cleaves  
Jean D. Daley  
Robert J. Lang

## RETURN

We hereby attest that the within Warrant is a true copy of the Warrant for the Annual Town Meeting described therein and further certify that we have caused to be posted an attested copy of this Warrant at the place of the Meeting and a like copy at one other public place in the Town of Piermont, namely the U.S. Post Office and the Piermont Town Hall, 14 days before the day of the Meeting, not counting the day of posting or the day of the Meeting.

An official copy of the proposed amendment to the existing Zoning Ordinance was on display for the voters at the Piermont Village School on the date of the meeting.

Board of Selectmen  
Margaret Ritchie Cleaves  
Jean D. Daley  
Robert J. Lang

This Warrant and Return of Warrant have been duly recorded in the Office of the Town Clerk of Piermont, New Hampshire, this 13th day of February, 1993.

Linda Lambert, Town Clerk

## SUMMARY OF BUDGET FOR 1993

Town Charges	122,779
Highways and Bridges	58,000
Highway Department/State Subsidy	21,905
Police Department	5,000
Fire Department	11,875
Ambulance, Fire and Police Dispatching	2,207
Library	12,000
Cemeteries	8,000**
Home and Community Health Care	2,328
Upper Valley-Lake Sunapee Council	1,075
White Mt. Mental Health Center	300
Community Action Outreach Program	350
Upper Valley Ambulance Service	6,864
Grafton Senior Citizen Council	750
Restoration of Town Records	800
TOWN SUBTOTAL	<u>\$254,233</u>
Estimate of County Tax	55,000
School District Budget (Estimated)	<u>797,560</u>
TOTAL OF TOWN, COUNTY AND SCHOOL	1,106,793

\*No taxes Raised - Paid by State

\*\*Town raises by taxes \$3,000 - Bal. from Cemetery Trust Fund



## BUDGET OF THE TOWN OF PIERMONT, N.H.

PURPOSES OF APPROPRIATION	Appropriations-1992	Actual Expenditures-1992	Appropriations-1993
<b>General Government:</b>			
Town Officers Salaries	13,000	13,414.88	13,500
Town Officers Expenses	9,000	9,117.16	10,500
Election & Registration Expense	2,500	2,165.91	1,500
Expenses Town Buildings	13,000	18,090.71	15,000
Restoration-Town Records	800	857.00	800
<b>Protection of Persons &amp; Property:</b>			
Police Department	5,000	5,000.07	5,000
Fire Dept. incl. Forest Fires	11,550	16,676.20	11,875
Planning & Zoning	2,000	1,725.76	2,000
Insurance	20,000	17,299.00	18,000
Update Tax Map	700	0.00	1,400
UVLSC	495	0.00	1,075
<b>Health Department:</b>			
Solid Waste Disposal	23,500	25,137.44	24,231
Dispatch Services	2,207	2,206.68	2,207
Vital Statistics	25.00	0.00	25
HCHC	2,808	1,112.50	2,328
White Mt. Mental Health	300	300.00	300
UVA, Inc.	8,736	9,866.00	6,864
<b>Highways &amp; Bridges:</b>			
Town Maintenance	58,000	58,000.00	58,000
Street Lighting	3,200	2,953.95	3,000
General Exp.-Highway Dept.	18,915	18,915.61	21,905
<b>Library</b>	11,500	11,500.00	12,000
<b>Public Welfare:</b>			
Welfare	4,000	2,192.34	4,000
Community Action	350	325.00	350
Grafton Senior Citizen Council	750	750.00	750
<b>Patriotic Purposes:</b>			
Memorial Day	250	66.00	250
<b>Recreation:</b>			
Rec. Field & Swimming Pool	750	1,134.10	1,000
<b>Public Service Enterprises:</b>			
Cemeteries	8,000	3,000.00	8,000

## BUDGET (CONT.)

### Unclassified:

Damages & Legal Expenses	3,000	1,791.25	2,500
Contingency Fund	1,500	1,500.00	1,500
*Dump Closure Project	0	420.00	0
Taxes Bought by Town	0	76,299.90	0
Misc. Unclassified Expense	500	5,870.64	500

### Debt Service:

Interest on Temporary Loans	15,000	13,236.96	15,000
Grader Payment	9,540	9,538.63	8,873

### Capital Outlay:

Taxes Paid to County	47,500	54,704.00	55,000
Payment to School District	771,000	723,125.00	797,560
<b>TOTAL APPROPRIATIONS</b>	<b>1,069,376</b>	<b>1,108,292.69</b>	<b>1,106,793</b>

Estimated Revenue 1992	Actual Revenue 1992	Estimated Revenue 1993
------------------------------	---------------------------	------------------------------

## SOURCES OF REVENUE

### From Local Taxes:

Resident Taxes	3,900	3,580.00	3,600
Yield Taxes	7,000	7,160.07	7,000
Resident Tax Penalties	0	39.00	0
Property Taxes	800,000	780,556.56	800,000
Current Use Changes	35,000	67,485.00	0
Interest	0	15,803.79	0

### From State:

Rooms & Meals Tax (State Grant)	18,000	20,346.33	20,000
Highway Grant	18,915	18,915.61	21,905
Reimb. a/c St.-Fed. Forest Land	165	283.85	250

### From Local Sources Except Taxes:

Sale of Town Property	9,000	5,749.40	0
Motor Vehicle Permit Fees	44,000	45,128.50	44,000
Dog Licenses	300	335.00	300
Business Licenses, Permit & Filing Fee	50	108.92	50
Rent of Town Property	700	1,055.00	700
Income from Trust Funds	13,500	14,517.60	14,000
Interest on Deposits	0	6,182.39	5,000

### Receipts Other Than Current Rev:

All Other Receipts	500	8,615.55	500
<b>TOTAL REVENUES &amp; CREDITS</b>	<b>951,030</b>	<b>995,862.57</b>	<b>917,305</b>

## 1992 SUMMARY OF INVENTORY OF VALUATION

Land		
Current Use (at C.U. values)	\$1,175,715	
Conservation Restriction (at C.U. val.)	1,980	
Residential	4,191,825	
Buildings		
Residential	13,362,870	
Manufactured Housing	317,255	
Public Utilities		
Electric (includes Phone)	<u>1,190,431</u>	
<b>Valuation Before Exemptions</b>		\$20,240,076
Elderly Exemptions	292,300	
Solar Exemptions	<u>2,150</u>	
<b>Total Exemptions</b>		294,450
<b>Net Valuation on Which Tax Rate is Computed</b>		19,945,626
Utilities		
Central Vermont Public Service	4,350	
Connecticut Valley Electric Co.	316,221	
Piermont Hydro	234,550	
New England Power Co.	385,830	
New England Telephone	14,050	
New Hampshire Electric Coop.	<u>235,430</u>	
<b>Total</b>	1,190,431	
Number of Inventories Distributed in 1992		569
Date of Mailing 1992 Inventories		March 10-16
Number of Inventories Returned in 1992		516
Number of Individuals Granted Elderly Exemptions		21
Number of Individuals Granted Blind Exemptions		0
Number of Individuals Granted Solar Exemptions		2
Number of Property Owners Who Applied for Current Use		5

### 1992 STATEMENT OF APPROPRIATIONS AND TAX RATE

Gross Property Tax	\$793,437
Less War Service Credits	<u>3,400</u>
Net Property Tax Commitments	790,037
Net School Appropriations	683,637
County Tax Assessment	53,722

**COMPARATIVE STATEMENT  
OF APPROPRIATIONS AND EXPENDITURES  
Fiscal Year Ending Dec. 31, 1992**

Title of Appropriations	Total Amt. Available	Expen- ditures	Unex- pended Balance	Over Draft
Town Officers Salaries	13,000	13,414.88		414.88
Town Officers Expenses	9,000	9,117.16		117.16
Election & Reg. Exp.	2,500	2,165.91	334.09	
Expenses Town Bldgs.	13,000	18,090.71		5,090.71
Restoration-Town Records	800	857.00		57.00
Police Department	5,000	5,000.07		0.07
Fire Department	11,550	16,676.20		4,914.52
Planning & Zoning	2,000	1,725.76	274.24	
Insurance	20,000	17,299.00	2,701.00	
Update Tax Map	700	0.00	700.00	
UVLSC	495	0.00	495.00	
Solid Waste Disposal	23,500	25,137.44		1,637.44
Dispatch Services	2,207	2,206.68	0.32	
Vital Statistics	25	0.00	25.00	
UNAVNH	2,808	1,112.50	1,695.50	
White Mt. Mental Health	300	300.00		
UVA, Inc.	8,736	9,866.00		1,130.00
Highways & Bridges	58,000	58,000.00		
Street Lighting	3,200	2,953.95	246.05	
Library	11,500	11,500.00		
Welfare	4,000	2,192.34	1,807.66	
Community Action	350	325.00	25.00	
Grafton Senior Citizen Council	750	750.00		
Memorial Day	250	66.00	184.00	
Rec. Field & Swimming Pool	750	1,134.10		384.10
*Cemeteries	8,000	3,000.00		
Contingency Fund	1,500	1,500.00		
Damages & Legal Expenses	3,000	1,791.25	1,208.75	
Taxes Bought by Town	0	76,299.90		76,299.90
**Dump Closure Project	0	420.00		
Misc. Unclassified Expense	500	5,870.64		5,370.64
Interest on Temporary Loans	15,000	13,236.96	1,763.04	
Grader Payment	9,540	9,538.63	1.37	
Taxes Paid to County	47,500	54,704.00		7,204.00
<b>TOTALS</b>	<b>279,461</b>	<b>366,035.09</b>	<b>11,461.02</b>	<b>102,620.42</b>
				<b>(11,461.02)</b>
				<b>91,159.40</b>



COMPARATIVE STATEMENT (CONT.)

\*The balance of this account comes from the Cemetery Fund Monies and is pent so that there is no unexpended balance.

\*\*The sum of \$39,680.96 is still a carryover balance from 1987 when \$50,000 was appropriated to fund the Dump Closure Project. \$10,319.04 has been spent to date to draw up a plan and do some hydrogeological testing. The State has been given the Final Closure Plan but has not acted on it as yet. The balance will be held over until the State decides how the Closure will proceed.

SCHEDULE OF TOWN PROPERTY

Town Hall, Lands and Buildings .....	69,950
Furniture & Equipment .....	8,500
Libraries, Lands and Buildings .....	77,750
Furniture & Equipment .....	4,000
Fire Department, Lands and Buildings .....	58,100
Equipment .....	60,000
Highway Department, Lands and Buildings - Town Garage .....	7,000
Equipment .....	90,000
Old Church, Lands and Buildings .....	60,000
Parks, Commons and Playgrounds .....	2,500
Schools, Lands and Buildings, Equipment .....	800,000
Cemeteries .....	50,000
Piermont Sewage District Land .....	5,200
Fire Pond .....	200
Connecticut River Lot (School Lot) .....	16,000
Sarah Moore Lot .....	13,600
Open Space Lot (Glebe Lot) .....	16,300
TOTAL .....	1,339,100

**FINANCIAL REPORT**  
**of the Town of Piermont, NH**  
**County of Grafton**  
**For the Calendar Year ended December 31, 1992**

**ASSETS**

**Cash:**

In the Hands of the Treasurer		43,170.39	
In the Hands of Others:			
Highway Subsidy	707.25		
Road Agents Account	3,731.31		
Sewage Account	6,380.62		
Library Account	165.50		
Trustee's Account	<u>2,165.47</u>		
Total Other		13,150.15	
Total Cash			56,320.54

**Capital Reserve Funds:**

Town Building Capital Reserve	5,120.25		
Town Equipment	10,823.68		
Sewage District	22,588.33		
School Building Capital Improv.	<u>26,622.04</u>		
Total Capital Reserve Funds			65,154.30

**Unredeemed Taxes:**

Levy of 1991 & Prior	116,863.42		
Sewer Rents, 1991 & Prior	<u>261.36</u>		
Total Unredeemed Taxes		117,124.78	

**Uncollected Taxes - Levy of 1992**

Property	195,708.07		
Resident	890.00		
Current Use	0.00		
Yield	8,616.86		
Sewer Rents	<u>816.36</u>		
Total Uncollected Taxes		206,031.29	

Total Unredeemed and Uncollected Taxes			323,156.07
<b>GRAND TOTAL OF ASSETS</b>			<b>444,630.91</b>

Fund Balance - Dec. 31, 1992	75,099.36		
Fund Balance - Dec. 31, 1991	<u>114,773.78</u>		
Change in Financial Condition		39,674.42	
(Decrease in Fund Balance)			

**FINANCIAL REPORT (CONT.)**

**LIABILITIES**

**Accounts Owed by the Town:**

Unexpended State Highway Subsidy Funds	707.25	
School District Tax Payable	253,670.00	
Loan Payable	<u>50,000.00</u>	
Total Accounts Owed by the Town		304,377.25

**Capital Reserve Funds**

Town Building Capital Reserve	5,120.25	
Town Equipment	10,823.68	
Sewage District	22,588.33	
School Building Capital Improvement	<u>26,622.04</u>	
Total Capital Reserve Funds		<u>65,154.30</u>

Total Liabilities		369,531.55
Fund Balance Current Surplus		<u>75,099.36</u>
GRAND TOTAL		444,630.91

**PAYMENTS**

**General Government**

Town Officers' Salaries	13,414.88	
Town Officers' Expenses	9,117.16	
Election and Registration	2,165.91	
Tax Map	857.00	
Town Hall and Other Bldgs.	18,090.71	
Capital Reserve Funds	<u>10,000.00</u>	
Total General Governmental Expenses		53,645.66

**Protection of Persons and Property**

Police	5,000.07	
Planning Board	1,725.76	
Fire, Including Forest Fire	16,676.20	
Insurance	17,299.00	
Dispatch	<u>2,206.68</u>	
Total Protection Expense		42,907.71

**Health and Sanitation**

Health Including Hospitals	2,487.50	
Town Dump and Garbage Removal	<u>25,137.44</u>	
Total Health Expense		27,624.94

## FINANCIAL REPORT (CONT.)

### Highways and Bridges

Town Maintenance	58,000.00
Highway Subsidy	18,915.61
Street Lighting	<u>2,953.95</u>

Total Highways and Bridges Expenses 79,869.56

### Library

11,500.00

### Public Welfare

Town Poor	2,192.34
Ambulance	<u>9,866.00</u>

Total Public Welfare 12,058.34

### Patriotic - Memorial Day

66.00

### Recreation

1,134.10

### Cemeteries

3,000.00

### Unclassified:

Damages, Legal Expense & Dog Damages	1,791.25
Taxes Bought by Town	76,299.90
Other	<u>7,790.64</u>

Total Unclassified Payments 85,881.79

### Interest

14,775.59

### Indebtedness Payments

Temporary Loans	425,000.00
Bonds and Term Notes	<u>8,000.00</u>

Total Indebtedness Payments 433,000.00

### Payments to Other Governmental Divisions

County	54,704.00
School District	<u>723,125.00</u>

Total Payments to Other Government Divisions 777,829.00

TOTAL PAYMENTS 1,543,292.69

Cash on Hand, December 31, 1992 43,170.39

GRAND TOTAL 1,586,463.08

## FINANCIAL REPORT (CONT.)

### RECEIPTS

#### From Local Taxes

Current Year		
Property	599,115.18	
Resident	3,200.00	
Yield	7,112.71	
Current Use	<u>30,416.00</u>	
Total Current Year Taxes Collected		639,843.89
Previous Years		
Property	181,441.38	
Resident	380.00	
Interest and Costs	15,803.99	
Yield	47.36	
Tax Sales Redeemed	43,210.42	
Current Use	37,069.00	
Penalties	<u>39.00</u>	
Total Previous Years Taxes Collected		277,991.15
Recycling Fees and Sales		887.47
Block Grant		18,915.61
From State		20,346.33
Forestry		321.07
From Local Sources Except Taxes		
Dog Licenses	335.00	
Business Licenses, Permits & Fees	108.92	
Rent of Town Property	1,055.00	
Interest on Deposits	6,182.39	
Income from Mutual Funds	14,517.60	
Motor Vehicle Registration	45,128.50	
Other	<u>5,000.30</u>	
		72,327.71
Receipts - Other Than current Revenue		
Temporary Loans	475,000.00	
Insurance Adjustments	781.00	
Sale of Town Property	<u>5,749.40</u>	
Total from Other Than Current Revenue		<u>481,530.40</u>
TOTAL RECEIPTS FROM ALL SOURCES		1,512,163.63
Cash on Hand, January 1, 1992		<u>74,299.45</u>
GRAND TOTAL		1,586,463.08



## TOWN CLERKS REPORT

### DEBITS

Motor Vehicle Registrations (882)	45,127.00
Motor Vehicle Titles (98)	196.00
Dog Licenses (79)	332.00
Other	111.00
	<u>\$45,570.00</u>

### CREDITS

Remittance to Treasurer During Fiscal Year:	
Motor Vehicle Registrations	45,127.00
Motor Vehicle Titles	196.00
Dog Licenses	332.00
Other	111.00
	<u>\$45,570.00</u>

## TAX COLLECTOR'S REPORT

Fiscal Year Ended Dec. 31, 1992

	.....Levies of..... 1992	Prior
<b>Uncollected Taxes - Beg. of Year**:</b>		
Property Taxes		182,390.02
Resident Taxes		850.00
Land Use Change		37,069.00
Yield Taxes		3,327.85
<b>Revenues Committed - This Year:</b>		
Property Taxes	795,161.49	
Resident Taxes	3,730.00	
Land Use Change	30,416.00	
Yield Taxes	15,729.57	
Added Resid.	390.00	
<b>Overpayment:</b>		
Property Taxes	92.00	
Adjustment		737.75
<b>Interest Coll. on Delinquent Tax</b>	100.01	7,100.83
<b>Collected Resident Tax Penalties</b>	<u>3.00</u>	<u>36.00</u>
<b>TOTAL DEBITS</b>	<u>\$845,622.07</u>	<u>\$231,511.45</u>

\*\*This amount should be the same as last year's ending balance.

# TAX COLLECTOR'S REPORT (CONT.)

## CREDITS

.....Levies of.....

<b>Remitted to Treasurer During Fiscal Year:</b>		
Property Taxes	599,115.18	178,113.53
Resident Taxes	3,200.00	380.00
Land Use Change	30,416.00	37,069.00
Yield Taxes	7,112.71	47.36
Interest	100.01	7,100.83
Penalties	3.00	36.00
<b>Abatements Made:</b>		
Property Taxes		8,764.73
Resident Taxes	30.00	
Adjustment	430.24	
<b>Uncollected Rev. - End of Year:</b>		
Property Taxes	195,708.07	
Resident Taxes	890.00	
Yield Taxes	<u>8,616.86</u>	
<b>TOTAL CREDITS</b>	<b>\$845,622.07</b>	<b>\$231,511.45</b>

.....Tax Sale/Lien on Account of Levies of.....

1992                      Prior

## DEBITS

Unredeemed Taxes: Bal. at Beg. of Fiscal Year	\$82,496.20
Liens Sold or Executed During Fiscal Year	76,299.90
Interest Collected After Sale/Lien Execution	9,817.98
Collected Redemption Costs	<u>2,862.00</u>
<b>TOTAL DEBITS</b>	<b>\$171,476.08</b>

## CREDITS

<b>Remittance to Treasurer:</b>	
Redemptions	43,210.42
Interest/Costs (After Sale or Lien Execution)	8,818.95
Abatements of Unredeemed Taxes	2,583.29
Unredeemed Taxes on Initial Sale/Lien	<u>116,863.42</u>
<b>TOTAL CREDITS</b>	<b>\$171,476.08</b>

Lydia Reardon, Tax Collector

## TREASURER'S REPORT

### Taxes - Current Year

Property .....	\$599,115.18
Resident .....	3,200.00
Current Use .....	30,416.00
Yield .....	7,112.71
Penalties and Interest .....	103.01

### Taxes - Prior Years

Property .....	181,441.38
Interest on Property Tax .....	4,123.80
Resident .....	380.00
Resident Tax Penalty .....	25.00
Current Use .....	37,069.00
Current Use Interest .....	2,577.54
Yield Tax .....	47.36
Yield Tax Costs and Interest .....	3.49
Redemptions .....	43,210.42
Interest on Redemptions .....	7,236.95
Costs on Redemptions .....	1,628.00
Current Use Costs .....	134.00
Current Use Application Fees .....	70.00

### State and Federal

Revenue Distribution .....	20,346.33
Block Grant .....	18,915.61
Forestry .....	321.07

### Other Sources

School Lot Rent .....	400.00
Motor Vehicles .....	45,128.50
Subdivision Fees .....	249.00
Dog Licenses and Fees .....	335.00
Ambulance Reimbursements .....	653.00
Pistol Permits .....	40.00
Recycling .....	887.47
Filing Fees .....	6.00
Clark Fund .....	14,517.60
Sarah Moore Lease .....	255.00
Bad Check Penalties .....	15.00
Town Lot .....	5,749.40
Subdivision Fees .....	377.00
Planning Board Notices .....	103.00
Zoning Permits and Fees .....	213.82



**TREASURER'S REPORT (CONT.)**

Town Hall Rental .....	90.00
Rent of Other Town Equipment .....	310.00
Zoning Book .....	11.75
Line of Credit Notes .....	475,000.00
Reimbursements .....	70.12
Copier Fees .....	55.25
Interest .....	6,182.39
Mailing .....	4.58
Fire Suppresion .....	1,509.47
Refunds .....	9.82
Board of Adjustment .....	50.00
Insurance Reimbursement .....	781.00
Library - Electricity .....	747.44
Other .....	<u>2,935.97</u>
Total Receipts .....	\$1,512,163.63
Beginning Balance .....	<u>74,299.45</u>
Total .....	\$1,586,463.08
Less Expenditures .....	<u>1,543,292.69</u>
Balance, December 31, 1992 .....	\$43,170.39

William R. Deal, Treasurer

# STATEMENT OF ORDERS DRAWN BY SELECTMEN ON TREASURER

## Town Officers' Salaries

Margaret Ritchie Cleaves	Selectman	1,343.38
Jean D. Daley	Selectman	1,452.00
Robert J. Lang	Selectman	1,127.50
W. Alfred Stevens	Selectman	506.00
Linda Lambert	Town Clerk	2,312.00
Correna Dube	Asst. Town Clerk	60.00
Lydia Reardon	Tax Collector	4,464.00
W. R. Deal	Treasurer	200.00
Jean D. Daley	Bookkeeper	600.00
W. Alfred Stevens	Bookkeeper	200.00
Fred Shipman	Trust Fund Trustee	150.00
Maxine Bishop	Auditor	500.00
James Lambert	Auditor	500.00

## Total

13,414.88

## Town Officers' Expenses

See Attached List

9,117.16

## Election & Registration

Alec Szuch	Supervisor	274.00
Meda Kinghorn	Supervisor	180.00
Pearl Smith	Supervisor	412.90
Charlotte Wilson	Ballot Clerk	120.00
Everett Jesseman	Ballot Clerk	160.00
Myron Mueller	Ballot Clerk	40.00
Lawrence Underhill	Moderator	150.00
Jean D. Daley		44.00
Linda Lambert		267.91
Margaret Ritchie Cleaves		44.00
Piermont Village School		22.50
Tuck Press		363.00
W. Alfred Stevens		87.60

## Total

2,165.91

## Town Buildings

See Attached List

18,090.71

## Restoration Town Records

857.00

## Police Department

N.H. Treasurer	40.00
W.R. Deal	1,451.67
Ernest W. Hartley, Sr.	3,508.40

## Total

5,000.07

## STATEMENT OF ORDERS (CONT.)

Fire Department	See Attached List	16,676.20
<b>Planning and Zoning</b>		
New Hampshire Municipal Association	90.00	
Postmaster	18.32	
Tuck Press	693.00	
Ellen Putnam	48.75	
Helga Mueller	218.52	
VIP's	12.00	
Donald Smith	58.70	
Twin State Typewriter	11.16	
Lo Ink Specialties	46.95	
Jean D. Daley	16.03	
Gnomon Copy	388.83	
Butterworth Publications	83.50	
Terry Robie	40.00	
<b>Total</b>		1,725.76
<b>Insurance</b>		
N.H.M.A.	9,469.00	
M.C. Wheeler Inc.	7,830.00	
<b>Total</b>		17,299.00
Solid Waste Disposal	See Attached List	25,137.44
Dispatch Service		2,206.00
Visiting Nurse Assoc. VT. & NH		1,112.50
White Mountain Mental Health		300.00
Ambulance Service		9,866.00
<b>Highway Department</b>		
Payroll	44,472.36	
Expenses	13,527.64	
<b>Total</b>		58,000.00
Street Lights		2,953.95
Highway Subsidy		18,915.61
Welfare		2,192.34
Community Action Program		325.00
Grafton Senior Citizen Council		750.00
<b>Memorial Day</b>		
Wreaths and Band	75.00	
<b>Total</b>		75.00

## STATEMENT OF ORDERS (CONT.)

### Recreation Field & Swimming Pool

Terry Robie	387.00
Oakes Bros., Inc.	47.00
Peter Mazzilli & Son, Inc.	80.00
Robert Lang	35.00
John Metcalf	546.00
Margaret Ritchie Cleaves	23.10
NH Dept. of Environmental Services	<u>16.00</u>

<b>Total</b>	1,134.10
Cemeteries	3,000.00
Damages & Legal Expense	1,791.25
Contingency Fund	1,500.00
Taxes Bought by Town	76,299.90
Miscellaneous Unclassified Expense	5,870.64
Temporary Loans- Interest	13,236.96
Temporary Loans	425,000.00
Grader Payment	9,538.63
County Tax	54,704.00
School District	723,125.00
Library	11,500.00
Conservation Commission	3,427.60



## STATEMENT OF ORDERS (CONT.)

### Fire Department

Anton Ent.	Suction Gaskets	182.18
Blackmount Equip.	1/2 Pressure Washer	392.95
Boston Couplings	Suction Couplings	501.00
Conway Assoc.	Clothing	775.16
CVEC	Elec.	689.88
Daniels Communications	Repairs	116.75
Daniels Communications	Batteries	67.72
David Cole	Salary	600.00
Don's Auto	Repairs/Inspections	387.06
William R. Deal	Fast Squad Exp.	279.00
Dunbar's Plumbing	Parts	36.00
D & S Auto Elec	Repairs	535.00
Fairlee Fire Dept.	2nd pmnt Air Compressor	500.00
Fire Dept. Payroll		1,850.00
Fire Tech & Safety	Scott Air Packs	1,140.79
Grafton Cty Sheriff's Dept.	Used Emergency Light Bar	50.00
Granite State C.I.S.D.T.	Trauma Debriefing	150.00
Harlan Hutchins & Son	Windows	1,514.74
Laerdal Medical	Fast Squad Supplies	177.68
NET	Tel.	507.04
NH Treasurer	Rakes	98.46
Oakes Bros.	Parts	97.47
Town of Orford	Veghte Forest Fire	490.74
Orford Servicecenter	Battery	75.00
Pennwell Books	Books	104.48
Perry's Oil	Prepay Fuel	1,090.70
Perry's Oil	Gasoline	325.63
Perry's Oil	Fuel	992.13
R & R Communications	Pager Mtnce	360.00
Richard Waterman	Forestry Truck Repairs	345.98
Ron Morse, Treas.	Twin States Dues	257.00
Ryan's Roundhouse	Repairs	36.00
Saulsbury Fire Equip.	Fire Pond	211.68
Shur Auto Parts	Parts	251.67
UVRESA, Inc.	Dues	50.00
UVRESA, Inc.	Mutual Aid School	30.00
Wayne Godfrey	Charge Batteries	69.48
W. Alfred Stevens	Fire Warden Exp.	318.10
W. Alfred Stevens	Forest Fire Payroll	1,018.73
		<u>16,676.20</u>

## STATEMENT OF ORDERS (CONT.)

### Town Expenses

#### Town Officers Expenses 1992

Edwin Blaisdell DVM	26.00
Fletcher Printing	3,588.00
Gnomon Copy	52.75
Grafton County Court	1.00
Haverhill District Court	25.00
Homestead Press	119.73
Jean Daley	117.67
Lancaster Humane Society	50.00
Larry Ackerman	20.00
Linda Lambert	251.85
Loring Short & Harman	165.00
Lydia Reardon	73.04
Maclean Hunter	18.00
Magee	775.91
Montshire Museum	32.00
Margaret R. Cleaves	51.00
NE Assoc. of Town Clerks	5.00
NET	479.10
NH Assoc. of Town Clerks	20.00
NH Assessing Officials	20.00
NH Business Review	18.00
NH Tax Collectors Assoc.	15.00
NHMA	510.00
Postmaster	1,411.48
Registry of Deeds	494.30
Robert Lang	97.75
SPNHF	25.00
Treasurer, State of NH	66.36
Tuck Press	281.00
Viking Office Products	52.85
VIP's	6.00
Wheeler & Clark	31.97
William R. Deal	200.00
W. Alfred Stevens	16.40
	<hr/>
	9,117.16

## STATEMENT OF ORDERS (CONT.)

### Solid Waste Disposal

American Waste	7,273.10
Consumat Sanco	10,769.50
Floyd Marsh	1,405.00
Ide's	34.50
Jewel Resources	143.30
Myron Mueller	42.00
Northeast Waste	477.09
Oakes Bros.	18.17
Paul Pushee	564.00
Peter Mazzilli & Sons	1,975.00
Treasurer, State of NH	50.00
Wayne Godfrey	2,243.39
White River Paper Co.	142.39
	<hr/>
	25,137.44

### Town Buildings

4 Corners Service	Supplies	9.64
CVEC	Elec.	2,760.95
Don's Plowing	Plowing	80.00
Fitzgerald Painting	Paint Church Bldg.	3,012.50
Hoods Plumbing	Repairs	288.76
Larry Ackerman	Painting Fire Station	1,488.26
John Metcalf	Labor	1,425.00
Mazzilli & Son	Town Garage Roof	1,420.00
Oakes Bros	Parts	57.81
Perry's Oil	Prepay Oil	1,636.05
Perry's Oil	Heat	3,216.63
Perry's Oil	Town Garage Heater	1,320.11
Robert Lang	Repairs	55.00
Sewage District	Sewer Charge	<hr/>
		18,090.71

## ROAD AGENT'S REPORT

### Regular Account 1992

#### Highway Expenditures

##### Labor:

Peter Mazzilli, Sr.	\$8,145.00
Frank Rodimon, Jr.	9,750.00
Calvin Underhill	3,042.00
Peter Mazzilli, Jr.	355.00
William Sanborn, III	210.00
Beverly Mazzilli	160.50
Social Security	1,108.86

##### Equipment:

R&M Excavating	13,684.00
Frank Rodimon, Jr.	3,865.00
Lawrence Underhill	1,815.00
Don's Auto	570.00
Boucher	375.00

##### Expenses:

Blaktop (asphalt & trucking)	6,155.36
Deb's (sander motor)	1,068.10
Wilson Tire (grader tire)	321.62
Perry's Oil (deisel & propane)	781.84
Allard's Rental (chipper)	250.00
Oakes Bros. (supplies)	692.96
H.P. Fairfield (sander payment)	686.25
Kibby Equipment (cutting edges)	405.06
Shur Auto (parts)	382.50
CVEC (electric power)	175.72
Salt	1,435.38
Miscellaneous	<u>2,564.85</u>

TOTAL

\$58,000.00

#### Highway Subsidy 1992

Lawson (nuts/bolts)	110.77
Oakes Bros. (supplies)	313.21
Martin (hard pack)	837.11
Perry's Oil (deisel/propane)	677.06
Shur Auto (parts)	487.62
Kibby Equipment (cutting edges)	179.90
Underhill (gravel)	8,250.00
CVEC (electric power)	115.93
Salt	702.56
Limlaw (mowing)	1,000.00
EZ Steel (set up plow)	502.90



## ROAD AGENT'S REPORT (CONT.)

NH Bituminous (oil)	2,525.55	
Brown's (culverts)	436.35	
Lin Rock (blasting)	275.00	
Blackmount (power washer)	393.00	
R&M Excavating (equipment)	1,657.50	
Frank Rodimon, Jr. (equipment)	1,222.50	
Pratt's (sand blasting)	95.25	
H.P. Fairfield (sander)	6,313.75	
Miscellaneous Labor & Parts	<u>716.01</u>	
<b>Total</b>		\$26,811.97
Budget 1992 (highway subsidy)		18,915.61
Surplus (from 1991)		<u>8,067.83</u>
Total		26,983.44
Expended 1992		<u>-26,811.97</u>
Carried over to 1993		171.47

Lack of snow and cold weather resulted in frozen culverts again last winter, the worst being at Rodimon's that washed out 100' of the road. The late snow in April created other problems, making the back roads muddy and the only way to plow was with the grader, which took much longer than normal so the roads were not clear as quickly as usual.

Thanks to Lawrence Underhill's cooperation, we crushed gravel at his pit. The town's share of gravel was 1467 yards at a cost of under \$6.00 per yard, plus the savings in trucking added up to about a 30% reduction in cost on site. I have \$2581.75 of gravel prepaid for 1993.

This winter I have purchased a new sander out of the regular budget and with some of the highway subsidy money I had carried over for the last two years as well as repaired the town's old plow to set up a second truck owned by Frank Rodimon. Now, in an ice storm, we should be able to keep the roads sanded in two-and-one half hour intervals instead of the old time of about five hours, with the added security of two sanders if a breakdown occurs.

The grader is still set up to plow if we ever get a substantial snow storm.

Some of the projects done in 1992 included shimming and oiling on Clay Hollow, oiling part of Church Street, sta-pac on French Hill, widening the hill on Knapp Road, resetting or replacing culverts and adding 1100 yards of gravel to back roads.

Planned projects for next year are more shimming, resetting the manhold on Church Street, widening Bedford Road to the Town Garage, cleaning runways and ditches and adding more gravel to back roads.

Peter F. Mazzilli, Sr., Road Agent

**PIERMONT SEWAGE DISTRICT**

**Financial Reports  
December 31, 1992**

**Receipts:**

Interest on NOW Account	412.84
Rents & Interest Collected as of 12/31/92	<u>9,081.52</u>

<b>Total Receipts</b>	9,494.36
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<b>Cash on Hand January 1, 1992</b>	9,494.26
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**Payments:**

J. Metcalf, Maintenance	1,163.00
WGSB-FICA Expense	65.97
Village of Bradford, Testing	570.00
Bradford Waste Water, Supplies	900.29
C.V.E.C.	231.35

Farmers Home Administration (Loan & Interest)	2,936.32
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Sewage Plant Long Term Major Repairs Capital Reserve Fund	5,000.00
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Oakes Bros., Inc.	7.77
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Boudreault Septic Service	1,447.50
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M.C. Wheeler Insurance	100.00
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Postmaster	5.80
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L. Reardon, Bookkeeper	<u>180.00</u>
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<b>Total Payments</b>	12,608.00
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<b>Cash on Hand, December 31, 1992</b>	6,380.62
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**Sewage Department - 1993 Budget**

**Operation & Maintenance**

Bookkeeping Supplies	100.00
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Operating Supplies	750.00
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Electricity	300.00
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Operator's Salary	1,500.00
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FICA Expense	115.00
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Waste Water Testing	600.00
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Insurance	100.00
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Bookkeeping	180.00
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Pumping Tanks	<u>1,500.00</u>
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Subtotal	5,145.00
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Long Term Debt - FHA	<u>3,000.00</u>
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<b>Total Operation &amp; Maintenance</b>	8,145.00
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**Sewage Fees for 1992:**

Long Term Debt: 36 Units at \$100.00	3,600.00
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Operation & Maintenance: 31.25 Units at \$119.00	<u>3,718.75</u>
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<b>Total Sewage Fees</b>	7,318.75
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## AUDITOR'S REPORT

We have examined the accounts of the Trustees of the Cemetery Fund, the Clark Fund, the School Trust Fund, the School Capital Reserve Fund and the Town Equipment Reserve Fund and find them to be correct in all material respects to the best of our knowledge and belief.

Auditors, Town of Piermont

Maxine Bishop

James Lambert

## TRUSTEE OF TRUST FUNDS REPORT 1992

As far as I know, this is the first ever annual report, other than mere tables and lists of numbers, that has been submitted to the voters and taxpayers of Piermont. Since I took office in 1985, I have felt that people knew too little about their Trust Funds such as the history and purpose of each fund, where the money was invested and how much it earned.

Consequently, this past year I asked Helga Mueller if she would be interested in a series on the history and a description of each of the Town Trust Funds to be included in her weekly column in the Journal Opinion. This was very well done and very much appreciated. Thank you Helga!

For many years, the State of New Hampshire Attorney General's office published a list of permitted investments for trust fund monies. Any investments other than those on the list were actually illegal. This has since changed, and now an investment is allowed as long as it is one which a prudent person would purchase for their own investment having primarily in view the preservation of the principal and the amount and regularity of income to be derived therefrom.

The Trustees meet periodically to discuss options for investments, and because the options are so varied, we seek the advice of an investment broker, Francis X. Collins of A.G. Edwards & Sons, Inc., who is very well respected and has worked with the Piermont Trustees for almost 20 years.

Our investment objective has been, and remains, to maximize income from investments that pose little or no risk of principal. The principal amount of a Trust Fund cannot be spent — only the income — while a Capital Reserve Fund can be spent in whole or in part for the purchase of some specified item.

This past year US Treasury Bonds and CD's that matured were not rolled over due to the unusually low rates available even for long term investment. The monies were placed instead into a utilities stock mutual fund earning considerably more than is available from CD's, without appreciably more risk.



## TRUSTEE TRUST FUNDS (CONT.)

The various Capital Reserve Funds are something we will be looking at early in 1993. For these funds, it is necessary to maintain liquidity and preserve the principal at the same time. They are currently invested in Money Market Mutual Funds, yields on which have fallen to record lows. We hope to reinvest these at a somewhat higher rate, but options are limited.

Frederick W. Shipman, Bookkeeping Trustee

## TRUSTEES OF TRUST FUNDS

This is to certify that to the best of our knowledge and belief, the information is correct and complete as contained in the reports of the Cemetery trust Fund, School Trust Fund, School Scholarship Fund, Herbert A. Clark Memorial Trust Fund, Sewage District Capital Reserve Fund, Town Vehicular Equipment Capital Reserve Fund, Town Building Capital Reserve Fund and School Building Capital Reserve Fund.

Louis E. Hobbs  
Daniel W. Webster  
Frederick W. Shipman

### SCHOOL TRUST FUND For Support of the School December 31, 1992

Name of Investment	Dividend or Interest Income	Total Shares Owned	Principal Amount. Market Value or Year End Balance
Fidelity Cash Reserves	136.81	3,713.200	3,713.20
Fidelity Puritan Fund	1,381.20	1,746.045	25,736.70
Seligman Fund	397.17	1,074.078	13,737.46
<b>Totals</b>	<b>1,915.18</b>		<b>43,187.36</b>



**SCHOLARSHIP FUND**  
**For Support of Further Education**  
**December 31, 1992**

Beginning Balance, 1/1/92	5,905.19
Scholarships Awarded	-400.90
Interest Earned	313.48
New Funds:	
In Memory of Eugene B. Robbins	<u>200.00</u>
Ending Balance 12/31/92	\$6,017.77

**HERBERT A. CLARK MEMORIAL TRUST FUND**  
**For Support of the Town**  
**December 31, 1992**

Name of Investment	Dividend or Interest Income	Total Shares Owned	Principal Amount, Market Value or Year End Balance
Western Resources	2,079.00	1,100.000	34,650.00
Decatur Fund	1,138.17	1,554.198	25,675.35
Fidelity Fund	2,213.39	4,753.507	90,031.42
National Bond Fund	759.18	3,230.739	6,235.33
Fidelity Puritan Fund	2,575.48	3,255.824	47,990.85
George Putnam Fund	1,173.12	1,787.729	24,386.62
Seligman Fund	2,672.98	7,228.565	92,453.35
Chesapeake & Potomac Telephone of Virginia	281.26	1 5M Bond	4,320.00
US Treasury Bond	850.00	0.00	0.00
Woodsville Bank CD	585.36	0.00	0.00
Colonial Utilities Fund	<u>355.46</u>	<u>2,204.803</u>	29,169.54
<b>Totals</b>	14,683.40		354,910.46

**TOWN EQUIPMENT CAPITAL RESERVE FUND**  
**For Vehicular Equipment**  
**Cash Equivalent Fund**  
**December 31, 1992**

Beginning Balance, 1/1/92	5,507.93
Shares Purchased	5,000.00
Dividend Income	315.75
Shares Sold	0.00
Ending Balance, 12/31/92	10,823.68

**CEMETERY TRUST FUND**  
**For Support of the Cemeteries**  
**December 31, 1992**

Name of Investment	Dividend or Interest Income	Total Shares Owned	Principal Amount, Market Value or Year End Balance
Colonial Utilities Fund	149.68	1,030.432	13,632.62
Oklahoma Gas & Elec.	601.16	226.00	7,712.25
Fidelity Puritan Fund	2,687.40	3,397.300	50,076.20
Woodsville Bank CD	660.01	Matured 9/30/92	
Woodsville Bank NOW	94.23		2,165.47
<b>Totals</b>	<b>4,192.48</b>		<b>73,586.54</b>

**SCHOOL BUILDING CAPITAL RESERVE FUND**  
**For Capital Improvements or Land**  
**Cash Equivalent Fund**  
**December 31, 1992**

Beginning Balance, 1/1/92	25,711.98
Dividend Income	910.06
Shares Purchased	0.00
Shares Sold	0.00
Ending Balance, 12/31/92	26,622.04

**TOWN BUILDING CAPITAL RESERVE FUND**  
**For Capital Improvements**  
**Cash Equivalent Fund**  
**December 31, 1992**

Beginning Balance, 1/1/92	0.00
Shares Purchased	5,000.00
Dividend Income	120.25
Shares Sold	0.00
Ending Balance, 12/31/92	5,120.25

**SEWAGE DISTRICT CAPITAL RESERVE FUND**  
**For Capital Improvements**  
**Cash Equivalent Fund**  
**December 31, 1992**

Beginning Balance, 1/1/92	16,976.27
Shares Purchased	5,000.00
Dividend Income	612.06
Shares Sold	0.00
Ending Balance, 12/31/92	22,588.33

**CEMETERY CASH FLOW REPORT**  
**1/1/92-1/4/93**

**Inflows**

Annual Town Appropriation	3,000.00
Burial Fees	775.00
Dividend from Col. Util. Fund	149.68
Dividend from Fed. Pur. Fund	2,687.40
Dividend from OG&E Stock	601.16
Interest Earned from CD, WGSB	660.01
Interest Earned from NOW, WGSB	94.23
New Perpetual Care Funds	25.00
Rental Income on Shed	75.00
Sale of Corner Stones	250.00
Sale of Lots	350.00

<b>Total Inflows</b>	<b>8,667.48</b>
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**Outflows**

Contract Labor and/or Service	6,011.00
Grave Digging	520.00
Lot Maintenance	25.00
Misc. Expenses	385.24
Postage	5.80
Purchase Corner Stones	79.00
Utilities	67.74

<b>Total Outflows</b>	<b>7,093.78</b>
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<b>Overall Total</b>	<b>1,573.70</b>
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## ACCRETION OF CEMETERY TRUST FUND

1900	Feb	14	Chandler, George	\$ 50.00
1902	July	11	Fletcher, Mary	47.25
1902	Sept.	12	Simpson, Charles H.	100.00
1902	Nov.	3	Platte, James	100.00
1907	Sept.	12	Talmon, Emily	50.00
1909	Apr.	29	Quint, Hosea	50.00
1910	Nov.	10	Drown, Stephen	600.00
1912	June	4	Mattoon, Mrs. E.O.	50.00
1916	June	6	Hunt, Mary	100.00
1916	Oct	1	Clark, Judson	50.00
1918	Apr.	1	Baldwin, Hattie	100.00
1919	Sept.	1	Spaulding, Pearl .D	108.65
1919	Oct.	1	Muchmore, Henry S.	108.65
1922	Nov.	22	Page, Charles and Fred	100.00
1923	July	1	Lawrence, Ellen	100.00
1923	Oct.	19	Kimball, Catherine L.	100.00
1924	Mar.	7	Learned, Sarah	100.00
1925	Nov.	17	Butson, James and Luvia	100.00
1925	Dec.	1	Stickney, Emma	100.00
1926	July	1	Chandler, George	50.00
1926	Sept.	29	Colby, Sarah Hammond	100.00
1927	Aug.	3	Sargent, Fay S.	100.00
1928	Mar.	28	Manson, Ardella L.	100.00
1928	July	1	Mattoon, Mrs. E. O.	50.00
1928	July	2	Webster, Ellen	100.00
1928	Nov.	14	Knight, Albert J.	310.00
1929	Apr	25	Palmer, Chestina A.	200.00
1931	Oct.	1	Ranney, Gertie B.	100.00
1931	Nov.	1	Blaisdell, Kate M.	100.00
1933	July	15	Swift, Elsie B.	100.00
1933	Sept.	30	Bickford, Elizabeth	100.00
1935	July	1	Robie, Freeman A.	75.00
1938	Dec.	1	Underhill, Sarah A.	100.00
1938	Dec.	10	Emery, Mr. & Mrs. George	75.00
1939	Nov.	29	Carman, Newlett S.S.	100.00
1940	July	1	Brown, William B.	100.00
1942	Jan.	29	Horton, William & Mary	100.00
1943	Aug.	9	Hill, Joseph	100.00
1943	Sept.	1	Underhill, Elizabeth	50.00
1943	Oct.	13	Clark, Judson	50.00
1944	Nov.	29	Libby, Alice C.	100.00
1944	Nov.	29	Mead, Alice G.	100.00



*Cemetery Trust Fund Continued:*

1945	Apr.	6	Gould, Aaron P.	100.00
1945	Dec.	20	Ford, Edward	100.00
1946	June	1	Manchester, Beatrice	100.00
1946	June	15	Dodge, George & Croydan	200.00
1946	June	15	Cutting, David	100.00
1947	Oct.	30	Corliss, George	100.00
1947	Nov.	2	Kenney, Mrs.	50.00
1948	Sept.	4	Horton, Fred	100.00
1948	Nov.	15	Ranney, Orlene	50.00
1949	Nov.	28	Ames, Luella	85.00
1949	Nov.	28	Runnels, Arthur	85.00
1951	Jan.	2	Flint, Burton & Ella	1000.00
1952	May	8	Underhill, Edward	100.00
1952	Nov.	14	Underhill, Stephen	100 00
1954	Mar.	29	Underhill, Leon	100.00
1955	May	11	Gannett, Grace	50.00
1955	May	11	Gannett, Grace	600.00
1955	May	11	Gannett, Grace	5000.00
1955	Aug.	20	Howard, Earl V.	100.00
1956	May	29	LaMontagne, Clarence	100.00
1956	June	13	Alessandrini, Simeone	100.00
1956	Dec.	25	Evans and Weeks	100.00
1957	Oct	27	Striker, William	50.00
1958	Nov.	4	Robie, Lyman E.	100.00
1959	Feb.	3	Howard, Earl V.	100.00
1959	Nov.	25	Smith, George F.	100.00
1960	Apr.	13	Morey, Dwight	100.00
1962	Feb.	15	Piermont Grange	125.38
1962	Feb.	15	Drew, Harris	100.00
1962	Oct.	12	Gilbert, Ernestr E.	50.00
1963	Aug.	8	Bedford, Arvilla	100.00
1963	Aug.	31	Perkins and Herrick	50.00
1963	Sept.	11	Delbar, Robinson & Simpson	100.00
1963	Sept.	21	Robinson, Fred C,	100.00
1966	July	19	Davis, Mrs. Walter	50.00
1966	Nov.	17	Davis, Norman	100.00
1966	Dec.	22	Owen, Dr. Robert L.	100.00
1967	Apr.	17	Benson, Pauline Keyes	100.00
1967	Sept.	26	Deal, Eleanor D. & William R.	100.00
1969	Mar.	11	Jewell, Carrie J.	100.00
1969	Apr.	29	Hartley, E.D. and M.	100.00
1969	Sept	2	Mellin, Kenneth and Marjorie	100.00

*Cemetery Trust Fund Continued:*

1970	Apr.	1	Burns, Mrs. Lester M. & Children	100.00
1970	June	25	Robertson, Paul H.	100.00
1970	Aug.	31	Weeks, George W.	100.00
1970	Dec.	15	Swain, Earl C. and Lillian M.	100.00
1971	Mar.	25	French and Heath	100.00
1971	May	24	Fellows, Charles	50.00
1971	July	31	McDonald, Eben and Floyd	100.00
1971	Dec.	27	Drew, Ralph Harris, in memory of	100.00
1972	May	1	Clayburn, Eda P.	25.00
1972	June	30	Fadden, Lois and Edward	100.00
1972	July	25	Lee, Robert E. and Mildred	100.00
1972	Sept.	7	McLam, N. Gordon & Lurlene	100.00
1972	Sept.	15	Putnam, Gladys Emery	100.00
1972	Oct.	11	Benson, Pauline Keyes	100.00
1973	May.	3	Simpson, J. Ralph & Elsie M.	100.00
1973	June	14	Mitchell, Edward and Helen	100.00
1973	July	2	Rodimon, Mrs. Annie & Sons	100.00
1974	Aug.	1	Keeler, Mr. & Mrs. George in memory of Bertha Brooks	100.00
1974	Dec.	31	Heath, In memory of Carrie Simpson	100.00
1975	June	16	Ferine, Isabelle, in memory of	100.00
1975	July	14	Byron, Mr. & Mrs. Bernard	100.00
1975	July	24	Mason, Anna in memory of Mrs. E. H. Sheldon	500.00
1976	July	12	Hibbbard, Lloyd C. & Eudora M.	100.00
1976	Nov.	4	Stetson, Clinton and Edna	100.00
1977	Jan.	17	Ralph & Pauline, In memory of Hattie Webster	220.00
1977	July	20	Burbeck, Christie G.	100.00
1977	July	28	The Ritchie Family	100.00
1977	Nov.	28	McDonald, Floyd, mem. of Alice McDonald	100.00
1978	June	1	Robinson, Philip	100.00
1978	Aug.	21	The William Daley Family	200.00
1978	Oct	9	Gilbert, Ernest E. & Helen L.	50.00
1978	Dec.	30	Ingalls, Irene D., mem. Martin Day's Lot	200.00
1978	Dec.	30	Ingalls, Irene D., mem. Ernest D. Day's Lot	200.00
1978	Dec.	30	Day, Martin H., mem. Martin Day's Lot	200.00
1978	Dec.	30	Day, Martin H., mem. Ernest D. Day's Lot	200.00
1979	July	7	The Henry I. Wilson Family	100.00
1979	Dec.	21	Underhill, Ernest S. and Nancy W.	100.00
1980	July	24	Wilson, George H. and Annie	100.00
1980	Oct.	7	In memory of Floyd F. Davis	1000.00
1981	July	11	Charles E. and Beatrice Wilson	100.00

*Cemetery Trust Fund Continued:*

1982	Aug.	20	Miller, Marianna Metcalf	200.00
1982	Dec.	4	In memory of William and Vera Weaver	100.00
1982	Dec.	27	Brewer, James T. and Alice A.	1,000.00
1983	Jan.	24	Ludmann, Jennie H.	50.00
1983	Apr.	11	Ritchie, Helen & G. Fremont	100.00
1983	Apr.	29	Smith, Floyd L. & Pearl W.	100.00
1983	May	27	Stetson, Dale, In mem. Louis & Bessie Stetson	200.00
1983	Oct.	11	Walter Mack & M.W. Kenyon - James Ramsey Lot	100.00
1983	Oct.	18	Goodfleisch, Joan & Theodore	100.00
1983	Nov.	21	Woodard, Russell & Suzanne	100.00
1984	Sept.	22	Mack, Delbert	100.00
1985	Jan.	31	Jackson, Paul & Ellen	100.00
1985	July	5	Whitlock, George & Betty	100.00
1985	Aug.	29	In Memory of Eugene B. Robbins	100.00
1986	July	17	Mitchell, Robert L.	100.00
1987	May	25	Gardner, Harold Sr. & Sophronia	100.00
1987	Nov.	18	The Alfred & Marion Musty Family	100.00
1988	Apr.	12	Hartley, Ernest W. & Nancy C.	100.00
1989	Oct.	11	Wardrop, John & Marjorie	100.00
1990	Oct.	8	Sheldon, Charles	500.00
1990	Nov.	8	Hare, Daniel	200.00
1991	Apr.	2	Owen, Winifred	100.00
1991	Aug.	8	Hill, Evril	100.00
1991	Aug.	19	Hare, Margaret	200.00
1992	Nov.	2	Brooks, Olin C. & Maxine F.	25.00
<b>TOTAL</b>				<b><u>\$24539.93</u></b>

PIERMONT PUBLIC LIBRARY

Financial Report

Income: Jan.-Dec. 1992

Balance December 31, 1991		323.89
Memorial & Trust Funds - Interest:		
Mattoon Funds	\$2,488.65	
Barker	60.40	
Haddow, B.	52.99	
Haddow, J.	19.81	
Smith, F.	59.98	
Wilson, J.	15.48	
		2,697.31
Gifts		88.00
Library Projects		3,372.60
Town Budget: Received 1/4/92 from 1991 Budget		1,500.00
Received from 1992 Budget		11,500.00
Use of Facilities		700.00
Copier Fees		111.76
Book Fines		92.84
Checking Acct. Interest		<u>36.74</u>
<b>Total Income</b>		<b>\$20,423.14</b>

Recapitulation: 1992 Income	\$20,423.14
1992 Expenses	<u>20,257.64</u>
Balance as of Dec. 31, 1992	\$ 165.50

Katherine T. Wescott, Treasurer

**Expenditures: Jan.-Dec. 1992**

Employee Expenses	\$8,069.02	
Library Services	6,643.92	
Office Expenses	1,355.74	
Maintenance	322.45	
Utilities	1,809.67	
Professional Development	324.00	
Encumbered Expenses	1,655.64	
Misc. Expenses	<u>77.20</u>	
<b>Total Expenditures</b>		<b>\$20,257.64</b>



## PIERMONT PUBLIC LIBRARY

### Proposed Budget 1993

Account	Budget 1992	Proposed Budget 1993
Employee Expenses	8,500.00	8,800.00
Library Services	6,650.00	6,750.00
Office Expenses	1,600.00	2,100.00
Maintenance	350.00	400.00
Utilities	2,450.00	2,450.00
Professional Development	695.00	795.00
Miscellaneous Expenses	<u>40.00</u>	<u>165.00</u>
Total	\$20,285.00	\$21,460.00
Town Support 1993	12,000.00	
Library Income 1993	<u>9,460.00</u>	
	\$21,460.00	

### LIBRARY ANNUAL REPORT

For a town of Piermont's population, we have a large and varied selection of library material. Our focus is on the family, with popular fiction, large-print books, videos, book cassettes, and a collection of nonfiction, many on New England and New Hampshire, the Civil War period, biographies, crafts, cookbooks, and sports. We have fiction for all ages: pre-school, junior, young adult, and adult. It is always a pleasure for me when people stop in from other areas, large and small. They are always impressed with the Piermont Library. For those of you who haven't come in, please do so — if for no other reason than to see where some of your tax dollars are spent.

In mid-year 1992, we contracted with the McNaughton Book Leasing Service, which helps stretch our tax dollars. Through this service we provide high-demand titles of nonfiction and novels, including mysteries, romances, westerns, and science fiction. Rented books that we decide to keep in our permanent collection can be purchased at minimal prices during the year.

We continue to have some great volunteers. So many things happen to better library services because of them. They all have enthusiasm, a sense of humor, and a desire both to learn and to share their own knowledge. Most of all they have a love for the Piermont Library and its people. The volunteers are: Betty and Lloyd Hall, Florence Robbins, Helga and Myron Mueller, Irma Waterman, Doris French, Lila Misuraca and Ari Webb, who makes Sunday

## LIBRARY (CONT.)

hours possible. Also very active is the library Board of Trustees: Helga Mueller, chairman; Kay Wescott, treasurer; Myron Mueller, secretary; Lydia Hill, Linda Lambert, Carol Priestley, and Marian Shields. A special thanks goes to Kay Wescott for all the hours she puts in as treasurer — a lot of work with no pay.

To raise funds in 1992, we had two book sales, a Thanksgiving pie sale, and our annual Run-and-Read event that was so well accomplished by the school children. By your contributions to the children who ran, they made \$893.40. I think this is a great program; it helps the children know that they are contributing to their library. All of the funds collected go to the children's room, primarily for books.

Our second annual art show and sale was a success. This is turning out to be a great community event. If you've not attended, be sure to mark August 14 and 15 on your calendar to stop by this year. What talent we have! And there may be other artists in town we are not aware of — we can't know if you don't share your talent with us.

A painting generously donated by Stephanie Gordon was raffled off on October 31, 1992. It was won by Don Hann of Wells River. Mr. Hann has donated the painting to the Piermont Village School where it is now displayed.

Faith Grady gave the library several boxes of her Dad's books, and we were able to replace a number of tattered books on our shelves. Many of the donated books will be in our next book sale — some excellent nonfiction. Thanks go to everyone who donated books for the library and the book sale.

The library has six memorial funds: Grace Mattoon-William Gannett, Lt. James Haddow, Bruce Haddow, Floyd Smith, William and Gladys Barker, and James Wilson. These funds were set up so that each year books, cassettes, and videos are bought with the interest. In addition, over the years we have had memorial gifts that were used to buy books, as much as possible, on favorite subjects of the person memorialized. In 1992, we received gifts in memory of: Ruth Gaffield (from friends of Faith Grady); Evelyn Bunten (from Forrest Bunten, Mildred and George Wilson, and Orford friends); and Ralph Webster (from the Dalena and Dietz families).

The library hours are: Tuesdays 10 a.m. - 8 p.m.; Thursdays 5 p.m. — 8 p.m.; and Sundays 1 p.m. - 3 p.m. I deliver books to anyone who asks. Just call the library at 272-4967.

## LIBRARY (CONT.)

	Adult	Non-	Easy/	Paper-
Circulation	Fiction	fiction	Junior	backs
1992 Town	2411	1630	2174	343
1991 Town	2306	1599	2529	319
1992 School	240	718	1745	177
1991 School	167	663	1874	184
	Magazines	Videos	Tapes	
1992 Town	1382	1557	382	
1991 Town	1188	1331	240	
1992 School	158	2	68	
1991 School	275		240	

I find it disheartening to hear frequently that this report is not read by all of our taxpayers. It's too bad; you miss out on news of one of Piermont's most resourceful places.

Nancy Underhill, Librarian

## FIRE CHIEF'S REPORT

1992 is history! The Fire Department had our usual busy year maintaining equipment, fund raising and doing what we are trained for, fighting fire. The Department has three new members, James Trussell, Michael Hogan and Ken Hansen. Babe Ackerman retired from the Department after years of dedicated service. His input was greatly appreciated.

The major incidents this year were a five acre forest fire in the spring and a fatal motor vehicle accident at the junction of Routes 10 and 25C.

The forest fire tested our ability to bring a very fast moving fire under control and hold it. The location was a very steep hillside of hard and soft wood. The darkness also created a hazard. This was strictly a hand tool and Indian pump operation. We were assisted by Orford and Bradford firefighters. I can only warn you, if you are burning out of doors that a small grass or brush fire can get out of control very quickly. You will be held liable for the expense of its extinguishment.

The accident at 10 and 25C was not a surprise to any one of us. We have known this would happen; it was a matter of time. The FAST Squad and Fire Department should be commended for their professionalism at the scene. It was a very dramatic incident and left us not knowing how to cope. We contacted the Critical Incident Stress Debriefing Team from Nashua to sit down with all those directly involved in the incident and help them deal with their feelings.



## FIRE CHIEF'S REPORT (CONT.)

You may have gotten a report from your insurance company stating that the Fire Department is a 9 (nine) rating. This is a rating given by the Insurance Services office to Volunteer Departments with fair to good equipment in towns with no pressurized hydrants. A nine rating is the best a town like Piermont can attain.

Fire continues to be a killer. Between 4,000 & 5,000 people will die this year from fire. Can this happen in Piermont? Of course. Can you prevent it? Of course. Check your smoke detector regularly. Change your clock, check your smoke detector. Dust is an offender; it only takes a few moments to clean. Change your clock, check your batteries. A battery is an insignificant thing in your life. If you do not have a smoke detector, call a member of the Department and we will provide one. It will be your responsibility to maintain it. The fire prevention day at school is always a success. When your children come home and tell you what they have learned, listen. Parents can learn too.

A 100 gallon water tank, hose reel and high pressure pump were added to the 3/4 ton Forestry truck. The pump was purchased with state matching funds, costing the town only half the purchase price. All work done was at no cost to the town. Hopefully, at some time, the truck can be replaced — it is a 1953 military surplus. Two of the older SCBA units (breathing apparatus) were updated with new straps, rebuilt regulators and a general check up. This work is required and not at all cheap. Lightweight suction hose has replaced the old hard rubber type on Engine Two. This makes it possible for one person to connect suction hose if necessary.

The Department expenses were more than anticipated for 1992. The heating oil was prepaid for the year of 1992-93 season. This was not in the budget for 1992. The bill for Forestry shows as an expense, but is shown as reimbursement under the treasurer's report. New windows for the second floor were a little more than budgeted. Truck repairs were also up. The payroll got left out of the 1992 budget, and for this, I apologize. Hopefully, this year will be better. I will be getting quarterly reports from the Selectmen.

If at anytime you have any questions of the Department, feel free to call me. Keep your home fire free in 1993.

Tim Cole, Fire Chief



## PROPOSED FIRE DEPARTMENT BUDGET, 1993

Telephone .....	500
Heat .....	1,500
Electricity .....	650
Gasoline .....	500
Payroll .....	2,000
Chief's salary .....	600
Forestry .....	300
Twin State Mutual Aid Dues .....	200
U.V.R.E.S.A. Dues .....	50
Fast Squad supplies .....	500
Radio repairs .....	600
Truck supplies and repairs .....	800
Air compressor payment .....	500
Training .....	200
<b>New equipment:</b>	
Two pagers .....	875
Rebuild two SCBA's .....	1,200
Protective clothing .....	550
Reflective tape .....	200
Two 2 1/2" elbows .....	150
<b>Total</b> .....	<b>\$11,875.00</b>

### Fire Calls 1992

1/15	Smoke odor investigation	6/1	Fire alarm (school)
1/17	Sprinkler break at school	8/4	Station coverage (Haverhill)
1/22	Chimney fire	9/11	Power lines down
2/13	Car accident	9/11	Car accident
3/4	Station coverage (Haverhill)	9/12	Power lines down
3/14	Chimney Fire	9/20	Mutual aid to Bradford
3/16	Chimney fire	11/13	Furnace malfunction
3/26	Chimney fire	11/30	Fire alarm (school)
5/15	Forest fire	12/9	Mutual aid to Bradford
5/18	Fire alarm (school)	12/18	Station coverage (Warren)
5/19	Motorcycle accident	12/19	Car accident
Total		22	

## PIERMONT FIREFIGHTERS

Piermont fire fighters are proud of their name  
They work hard to keep it the same  
A call for help comes in the dead of night  
They often work until day light  
Drills and practice work has to be done  
Makes no difference rain or in the sun  
They are good at raising money  
Having B. B. Q. when days are sunny  
They work together with faith and hope  
Dealing with hard ships they have to cope  
Refreshments make the meetings fun  
Telling jokes and laughing until work is done  
They do many things without any fee  
Leaving no work unfinished they see  
Citizens should be proud of firemans help  
For without them we couldn't do without

Alice Godfrey  
Aug. 1992

## FOREST FIRE WARDEN & STATE FOREST RANGER REPORT

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your town and state forest fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, **without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done.**" Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit **before** kindling an open fire.

The N.H. Division of Forests and Lands assisted 28 towns with a total of \$20,000 in 50/50 cost share grants for fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division of Forests and Lands at 271-2217.

### Forest Fire Statistics 1992

Number of fires: State-289; District-41; Town of Piermont-0

Acres burned: State-136; District-182; Town of Piermont-0

John Q. Ricard, Forest Ranger

Alfred Stevens, Forest Fire Warden

For fire permits and information, call: 603-272-5837

## PIERMONT POLICE REPORT 1992

A news heading might read "crime arrives in Piermont". This would be quite true. We have always had crime - of sorts - here. People once stole chickens - so a law was passed prohibiting transporting chickens by night. Chickens are no longer stolen - but only because no one has any to steal. Bigger things attract crime today.

In 1991 there was one major burglary - Stop and Save - a tidy profit for the perpetrators, too. In 1992, Stop and Save was hit again - the steel door cut from the safe - poor yield but more physical damage to the store together with significant loss of business while the store was closed for the investigation. In late summer a bomb was taped to the drive-up window of the Woodsville Guaranty Savings Bank - and detonated. Fortunately no damage was done to the building - or to any person. However, it did create fear and there are people who no longer dare to use the night depository slot after dark. In late November an effort was made to enter the Bank - presumably with the idea of sawing open the massive safes. The alarm system functioned - the perpetrators apparently leaving just as we approached. I can't say any more about these items - the investigations are continuing by both State Police and other agencies. You see - both Federal and State laws were broken.

At the other end of the spectrum we have had an increase in minor burglaries - facilitated by the fact that people continue to leave their doors unlocked when they leave the house. This can happen night or day - but while locking the door is no total insurance - some get kicked in to effect entry - a locked door is an indication to passers-by that you do not wish unannounced company. Oddly - little of value has been taken in these incidents - leading me to believe that those responsible are on foot.

Other than locking your doors do you have any defense? Well - there are burglar alarms. If you are thinking about these I suggest a good one - one that rings in at a central location such as the Grafton County Sheriff's Dispatch center. If interested I suggest you call them for an appointment to discuss it - 787-6911 - they have a lot of experience and know what to avoid as well as what to choose. A good system is not cheap. Or - you might do it yourself with a simple kit from Radio Shack in Lebanon - be sure to include lights that turn on outside when they sense someone near - many people already have these. Nothing is foolproof however. If someone wants what you have, and wants it badly enough, they will get it. As the state of the economy worsens I expect the incidence of crime to do likewise - we are doing all we can to minimize it. We do expect your help, though. If you see something that looks odd or out of place please call the emergency number - or me - and tell us about it. You needn't give your name if you fear for personal security - but be precise in telling us where the problem is.



## POLICE REPORT (CONT.)

We are now able to obtain more back-up assistance from both State Police and from the Grafton County Sheriff's Dept. - special gratitude to the latter who, in addition, are supplying both the classroom and range qualifying sessions required to stay certified.

I am sad to report that Officer Ernest Hartley has found it necessary to resign from the Department. He had to take this step - or face loss of his regular employment - something he could not risk. I have never mentioned this - but you might be interested to know that back in 1981 Ernie quite literally saved my life, at considerable personal risk, from the actions of an individual who stated he was going to kill me and proceeded to try - but was frustrated. Details are not needed here - but it is quite hard to find any suitable way to say "thanks". Placing it in this public document is one way to ensure it will not be forgotten.

You may wonder - in view of the above - why I am still asking you for the same appropriation, \$5,000, for this Department. Not to spend on myself, I can assure you, but depending on the level of criminal activity it might become necessary to hire an officer from some out-of-town department - on an hourly basis. If this is needed I would like to have some funds available.

William R. Deal, Chief, Piermont Police Dept.

## PIERMONT FAST SQUAD REPORT

Operating a FAST Squad in 1992 became quite discouraging after the State ran low on money and decided to consolidate some of the EMS districts. Ours, No. 1, was abolished and attached to Concord. In addition, while providing less, they demanded more - making both getting and maintaining required certifications more difficult. In dealing with a totally volunteer organization one cannot expect anyone to travel many miles to attend classes. For a time I felt it might be necessary to disband the Squad - as it seemed to me that the State was intent on abolishing volunteers except on the most basic level. However, now, I think this drastic stop can be avoided. Upper Valley Ambulance has come to our rescue - they have instructors certified in both Vt. and NH. - and are wading through the paper work necessary.

Overshadowing all else, however, was the fatal auto accident at the junction of R. 10 & 25 the evening of 19 December. Those of us who choose to engage in emergency services know - in the back of their minds - that someday they may face the unendurable - and wonder how they will do it. It happened on that night - some of us were under the back axle of a TT unit - trying to untangle an 18 year old young woman trapped there - trying to detect any signs of life and not willing to give up. All sorts of emergency services had responded - all functioning as designed - mutual aid is a wonderful thing - a competent and respected physician appeared and went with her in the ambulance to DHMC - but it did not prove possible to sustain life and she died at the hospital. It is an understatement to say that of those who responded and were directly involved - myself included - were not - when they went back home - the same people who had come, and never will be - as the memory may dim, but will never vanish. In two days we had our own private debriefing session, then, two days later the Town obtained the services of the Granite State Critical Incident Stress Debriefing Team from Nashua. These people showed us how to vent our pent up emotions - without embarrassment - showed us our reactions were quite normal. I hope we never need them again - but should a similar situation arise I would surely want them.

As you know, our Fire Department almost always responds to any vehicle accident - to control fire, or prevent it, to direct traffic and finally to brush the debris off the highway. At the scene mentioned above they did all this and more as well. There was a large amount of debris - after it had ceased to be evidence for the State Police who investigated the accident itself - it was all swept into piles - bagged and removed from the scene. After the vehicles were removed - excepting the damaged fence - there was no sign that anything had happened there. I have never seen anything like this done in a more professional manner.

William R. Deal, Capt., Piermont Fast Squad

This has been a year of transition in the Town. We said goodbye to Alfred. He has been missed, as we discovered all those little things he did that made the Town run smoothly. With this change, our newest member, Bob Lang, has done a good job with all there is to learn about being a Selectman.

There were lots of changes in the Zoning Board and the Planning Board, as people resigned and had to be replaced. Our thanks go out to all the people who have served on these Boards, past and present. And we moved from the Town Hall to the School for the majority of our public meetings and all elections.

There are other changes going on with our Town Buildings. We need to decide what we will do with our public space, as we need to be in compliance with the Handicapped Access Act by January 1, 1995. If we hold public meetings in any of these buildings, they have to be accessible to the handicapped. There are several warrant articles that deal with this issue and we will welcome your input at Town Meeting. Also, you may get in touch with the Building Use Committee with your ideas.

The Town Pool was used this year, even though the weather was cooler than usual. John Metcalf and family were our gate-keepers and custodians this year and did a good job. The Pool would make a good community service project for a 4-H club in Town; if any club is interested, please contact the Selectmen.

It has been a year of change even for our voting booths. Not only did these relics move from the Hall to the School, they got a face lift in November with some new curtains (Thank you, Linda). After many years of the black ones, it was one of the nicest changes this year!

Margaret Ritchie Cleaves, Chrmn.  
Board of Selectmen



## PIERMONT PLANNING BOARD 1992

Meetings of the Board are held the third Wednesday of each month at 7:30 p.m. in the Village School. The members of the Board at year end were:

Donald Smith, Chairman  
Katherine Wescott, Vice Chairman  
Jean Ritchie Cleaves, Ex-officio  
Jean Daley, alternate  
Jim Putnam  
Peter LaBounty  
Will Priestley  
Donna Huntington  
Lee Jackson, alternate  
Michael Hogan, alternate.  
Secretary to the Board is Helga Mueller.

John Sundnas and Steve Daly resigned from the Board during the year. The Selectmen appointed Will Priestley and Donna Huntington as regular members of the Board and Lee Jackson and Michael Hogan as alternate members.

Several Board members attended the Municipal Law Lecture Series Workshops during September and October in Lebanon.

The following actions were taken by the Board during 1992:

**New zoning ordinance proposed** - Public hearings were held on January 7 and March 4 on a proposed new zoning ordinance to reflect the updated Land Use section of the Town of Piermont Master Plan, which was adopted by the Board in 1991. The new ordinance provided for seven zoning districts within the town with minimum lot sizes varying from one to ten acres, depending upon the district. This proposed zoning ordinance was rejected by the voters at the March 1992 Town Meeting.

**Zoning work meetings established** - Following rejection of the proposed new zoning ordinance, the Board asked Piermont residents for their assistance and inputs to revise the proposed ordinance by participating in zoning work meetings. These meetings were held on the first Wednesday of each month, with several members of the community actively participating. The group decided on updating the current zoning ordinance rather than reworking the proposed new ordinance. One result of these meetings was the decision to place on the ballot at the 1993 Town Meeting a proposed amendment to the current ordinance to change the minimum lot size in any future new subdivisions from one acre to two acres. There would be no affect on currently approved lots under two acres.



## PLANNING BOARD (CONT.)

**Professional review of subdivision applications considered** - The Board considered contracting with the Upper Valley Lake Sunapee Regional Planning Commission to review subdivision applications on a regular basis. Because of public sentiment expressed against the need for such reviews and the increased costs to both the Town and subdividers, the Board decided against these reviews.

*Excavation pits were inspected* - To comply with the 1989 New Hampshire Excavation Law, all excavation pits in Piermont were inspected by the Board. Currently, the Board is working on standards and regulations governing excavation pits as required by the state law.

**Subdivision regulations being updated** - The Board is reviewing and updating Piermont's subdivision regulations. A public hearing will be held before any changes can be approved.

**Planning Board approvals granted in 1992** - The following subdivision or boundary-line adjustments were approved:

Robert and Irene Mitchell, 3 lots, River Road/Rte 25.

Ernest and Nancy Hartley, 2 lots, River Road.

Jasper Putnam, 3 lots, Rte. 25.

Lawrence and Nancy Underhill, 2 lots, Rte. 25.

Lake Tarleton Land Management Corp., (Lake Tarleton Shores II)  
14 lots, Rte. 25C.

Frederick Shipman, boundary-line adj., Bedford Road.

Medill-Medlicott/Fields, boundary-line adj., Indian Pond Road.

Keniston/Halloran, boundary-line adj., Barton Road.

Keniston/Stoddard, boundary-line adj., Barton Road.

Mitchell/Woodsville Guaranty Savings Bank, boundary-line adj., Rte. 25.

In addition, a one-year extension to fulfill requirements attached to the 1989 subdivision approval was granted to the River's Edge subdivision. The Piermont Conservation Commission was asked to annually monitor drainage ditches and wetlands at the Lake Tarleton Shore II subdivision and advise the Board of its findings.

Thanks go to John Sundnas and Steve Daly for their dedicated time on the Board and to the participants in the zoning work meetings.

Donald Smith, Chairman

## ZONING BOARD OF ADJUSTMENT REPORT

1992 was a busy year on many different fronts for the usually quiet ZBA. Winston Oakes, who chaired the Board since Moby Dick was a minnow, resigned in May. Thank you, Winston, for all the time and effort over all those years. The Board then elected John Sundnas Chairman. The Selectmen appointed William Daley to fill Winston's term and Dean Osgood and Fred Shipman as alternates. Then in August, John Sundnas resigned due to increased responsibilities in his career. Thank you too, John, for your years of service to the Board. At the August meeting new officers were elected as follows: Fred Shipman, Chairman; George Schmid, Vice Chairman. It was decided to seek a non-board member for secretary. Ellen Putnam was asked and she agreed to a 6 month trial. Ellen has done a wonderful job and we hope she will stay on.

During 1992, there were 8 hearings involving 7 individual property owners. They were as follows:

Date	Property Owner	Request	Issue	Action
2/26	Smith, Pearl	Variance	Sideline setback	Approved
5/21	Simpson, Mary	Special Exception	Nonresidential use	Approved
6/22	Ludman, Jacques	Variance	Sideline setback	Denied
6/22	McCann, Francis	Variance	Lake setback	Dismissed
9/3	Ludman, Jacques	Rehearing	Sideline setback	Denied
10/1	Dube, Jeffrey	Special Exception	Nonresidential use	Approved
11/5	Mitchell, Donald	Special Exception	Nonresidential use	Approved
12/3	Saladino, Peter	Special Exception	Nonresidential use	Approved

The ZBA also voted this year to hold regular monthly meetings on the 1st Thursday of every month at 7:30 PM, in the Piermont Village School multipurpose room. The purpose of this is twofold. The first is to make the Board more available to the public on a regular, consistent basis. Any and all ZBA business - formal or informal - will be conducted at these meetings. The second is to provide more of an opportunity for Board members to familiarize themselves with the regulations - both Town and State - and procedures. It is very important for any public body to be educated and up to date on regulations and procedured. In 1993 we will be working on a new set of bylaws or procedures that govern the way the Board does business.

Our meetings have been attended by a loyal following of a small number of people. We welcome anyone and everyone. Please try to attend.

Fred Shipman, Chairman

## CONSERVATION COMMISSION

Regular monthly meetings of the Commission are held on the third Thursday of each month at 7:30 p.m. in the Town Office. The members of the Commission are: Bill Daley, Chairman; David Ritchie; Robert A. Michenfelder; Eric Underhill; and Helga Mueller. As of December 31, 1992, the Town's Conservation fund is \$7,241.12.

Activities of the Commission in 1992 were as follows:

**Lease of Sarah Moore lot:** This town-owned property on River Road was leased to Verne Batchelder for one year. The Commission is studying the possibility of developing a public access to the Connecticut River. The survey has been done, and estimates for road construction have been received.

**Tree planting to commemorate Earth Day:** One hundred Norway maple seedlings were obtained from J & M Landscaping and planted in conjunction with the Village School grades 4 through 8 on the school property. When the seedlings mature sufficiently, they will be transplanted to permanent locations to beautify areas of the town.

**Glebe lot logging:** The second half of the logging operations on this town-owned property has been completed (see summary of the logging operations following this report). All disturbed areas have been reseeded, and hiking trails have been established. The Glebe lot has been designated as a Tree Farm by the Society for the Preservation of New Hampshire Forests. A Tree Farm sign was presented to the Commission in July.

**Canoe campsite:** On September 16, the Commission accepted a \$2,400 grant from the Joint River Commissions. This grant is for developing a canoe campsite on a peninsula at the confluence of the Connecticut River and Eastman Brook on the Underhill Farm. The grant funds will be used to purchase materials for the campsite. Volunteers will provide the labor to develop the site. The Commission is working with Lyme and Haverhill to establish similarly funded campsites at their locations.

**Water study:** The Commission is still working on a water study for the town together with the Planning Board. A GIS soils map was received from the USDA Soil Conservation Service, showing hydric, alluvial, and farmland soils in the town. The Commission is also planning in conjunction with the River Watch Network and the Piermont school to test the water quality in Eastman Brook.

In other activities during 1992, members attended various workshops on wetland protection and local wildlife needs. The Commission has been asked by the Planning Board to monitor drainage ditches and waterways at the approved Lake Tarleton subdivision. The Commission is working with Martina Day Stever to acquire land at the mouth of Eastman Brook.



## CONS. COMM. (CONT.)

The Commission is available to assist residents with applications to the Wetlands Board for any dock construction.

The Putnam and the Underhill farms along Route 25 have established conservation easements, totaling over 350 acres, selling the development rights through New Hampshire's Land Conservation Investment Program. Another conservation easement in 1992 on a property of 45 acres was established by Alan Thorndike. His total easement includes 164 acres in Orford.

William Daley, Chairman



**O'BRIEN FORESTRY SERVICES**

John A. O'Brien  
 RFD Box 74  
 Orford, NH 03777

PIERMONT TOWN LOT  
 Summary of Logging Operations  
 Final Report 1992

<u>Income:</u> <u>Timber Species</u>	<u>Volume</u>	<u>Amount</u>	<u>Average</u> <u>Mill Price</u>
<b>Veneer:</b>			
Red Oak	2,810 BF	\$ 1,967.00	\$700.00/MBF
<b>Hardwood Sawlogs:</b>			
Red Oak	5,775 "	1,732.50	300.00/ "
White Ash	85 "	18.90	222.35/ "
Yellow Birch	145 "	29.03	200.21/ "
White Birch	665 "	104.80	157.59/ "
Soft Maple	720 "	97.40	135.28/ "
Beech & Birch	1,075 "	150.50	140.00/ "
Aspen	2,315 "	300.95	130.00/ "
Pallet & Ties	9,420 "	1,155.67	122.68/ "
<b>Softwood Sawlogs:</b>			
White Pine	12,250 "	2,807.20	229.16/ "
White Pine Pallet	175 "	15.75	90.00/ "
Balsam Fir	15,315 "	2,738.89	178.84/ "
Hemlock	49,105 "	6,365.50	129.63/ "
 Sawlog Total	 99,855 BF	 \$17,484.09	
<b>Pulp:</b>			
Mixed Stumpage	136.38 CD	\$ 204.57	1.50/CD
 <b>TOTAL INCOME</b>	 168,045 BF	 \$17,688.66	
 <b>Expenses:</b>			
Cutting and Yarding		\$ 6,647.37	
Trucking		3,128.59	
Forest Management		1,713.30	
FORECO: Use of Road		200.00	
Clean up, waterbar, & seed Green Acres skid trails, landing area and truck road		250.00	
 <b>TOTAL EXPENSES</b>		 \$11,939.26	
 <b>NET PROFIT FROM LOGGING</b>		 \$ 5,749.40	

## TRANSFER AND RECYCLING REPORT

Why? One of the most asked questions. For those of you who have not asked it yet, I will try to answer it.

Why can't caps from plastic soda bottles stay - they are the same material as the rings? Yes they are the same, but if you look inside the caps, you will see a blue seal which is No. 3 plastic. This plastic will burn before No. 1 plastic melts thus setting whole loads on fire.

Why can't you recycle that it has a one on it and you take No. 1 plastic? What some of these companies are doing to look good in the public eye are recycling plastic and put No. 1 on plastic. For plastic to come back as No. 1 or No. 2 plastic it must have at least 50% of same plastic in it. But, these companies are putting, say 20%, of 5 different plastic in the recycled item so when it comes to recycle it again, it will burn before it melts. A good example of this is pint containers of spring water. One week it may have a 1 on it - next week it will be stamped with a No. 3. Also, research has found some No. 1 containers, if not washed out clean, when going through the recycling process, they will produce a poisonous gas. So these are some of the reasons why we only accept soda bottles.

Why? Do you want these flattened now, you didn't last week? All of our recycle material goes to a place in WRJ, VT. We have to do things their way or else they won't accept our load. Also, any items not up to their standards they will charge \$25.00 per hour to separate plus \$50 per ton to dispose of it. So that is why we have to be very careful of the items we accept. One wrong color of glass will spoil a whole load of glass. If they could prove we did it, we would have to pay for disposal of a whole load of glass - average load is 40 tons.

What? Happens to our recycle items after they leave Piermont? No. 1 plastic comes back as liners for Jackets. No. 2 plastic comes back as waste baskets. Tin comes back as more tin cans. Aluminum comes back as aluminum cans. Junk mail comes back as Martel paper towels & tissue paper. White paper comes back as office paper. Glass comes back as glass. Our newspaper is used for animal bedding.

Also, for every ton of glass recycled it saves 9 gals of No. 6 oil. Everytime the *New York Times* is printed it takes 75 new trees.

This year has been the year of permits and schooling. We now have all state permits so we are operating within the law. It was also required by law that I have state certification to work in the field of waste and recycling. Therefore, I spent 2 days in Concord and took a written test to receive certification. This is a yearly item. I also spent a day in Berlin to receive certification for the year 1993. The state does not know what part-time people are, so they always have their courses during the regular work week.

## RECYCLING (CONT.)

The years total for recycling are:

Total mixed Recycling .....	79780 lbs.
Total White Goods .....	53720 lbs.
Mixed Metal Copper ETC .....	1752 lbs.
TOTAL TONS .....	67.63
Tires Total 111      COST .....	(143.30)
Batteries      TOTAL .....	18
Total Income from Recycle Sales .....	\$1329.19
Cost to Northeast .....	477.09
Cost for Hauling .....	1400.00
Cost per ton to Recycle .....	29.00 plus or minus
Cost per ton for Disposal .....	88.00 plus or minus

This year the budget ran over by about \$1650, but if you figure recycle sales in of \$1330, it is over by only \$320. Or you could say it cost only \$75 to haul 67 tons of recycled items, which would mean it cost 9 per ton to recycle. If we did not have a recycling program, the budget would have been about \$28,000. Figure 67 tons at \$88 equals \$5896, take off recycling cost of \$1542 equals \$4354. On top of \$23,500 for about \$28,000 budget this year. Next year would be even more as our garbage grew by about 11% over last year to about 211 tons.

The transfer center will be closed the following dates in 1993:

April 11

Easter Sunday

July 4

Independence Day

December 25

Christman Day

If you have not yet started to recycle please try at least one item until you feel at ease, then move on to the next item. You should receive a sheet on how to recycle with this report. You can see recycling does save money. Hopefully as more markets open up we will be able to accept more items and the cost to recycle will go down. Last year we recycled 17%. This year 31% of total garbage. So we are well on the way to meet state law of 40% by the year 2000.

Also, a new law as of January 1, 1993. No leaves, brush or grass can be disposed of in any landfill. They either have to be composted or burned. If any are found in the dumpster, they can refuse our garbage plus the state can fine us.

If you have any questions about anything, please ask.

Wayne Godfrey, Manager

## RECYCLING (CONT.)

### TRANSFER & RECYCLING PROPOSED BUDGET

220 tons x 50 ¼200 Admn fee-Consumat Sanco	\$11,200
240 x 15 Trips American Waste Hauling	3,600
270 x12 American Waste Rental	3,240
Northeast Waste	750
70 x 22 Recycle Hauler	1,540
Compacting	850
412 hrs x \$6.00 Salary	2,472
FICA	189
Schools	250
Recycle Bags	110
Misc Expenses	30
Total Budget	<u>\$24,231.00</u>

Salary includes 34 hours extra to be open from May 1 to Sept. 1. 2 hours extra a week for 17 weeks. Also 12 hours for burning.

I figured 5% increase in garbage for total of 220 tons last year. Increased by 10%



15 June 1992

**Remember:** Recycling Markets change fast, so please check the signs at the Recycling Center for the latest information.

**SUCCESSFUL RECYCLING REQUIRES CLEAN, WELL SORTED MATERIAL.  
RECYCLING SAVES PIERMONT MONEY!**

RECYCLING ITEM	EXAMPLE	PREPARATION
GLASS	Clear, green, brown bottles & jars only. No window glass, light bulbs, ceramics, or china.	<b>RINSE CLEAN!</b> Labels can stay but remove all metal rings & covers. Sort by color.
NEWSPAPER	Newspaper only. No shiny magazines, catalogue or books. No staples.	Keep clean and dry. Tie in neat bundles.
TIN CANS	Soup, vegetable, juice cans, etc. No scrap tin, aerosol cans or paint cans.	<b>RINSE CLEAN! PLEASE FLATTEN!</b>
PLASTIC	1. PET Plastic soda bottles only. 2. HDPE Plastic milk and water jugs, (Must have a seam on container to be acceptable. No automotive product bottles, or wide-mouths, i.e. Kool Whip or margarine tubs.)	<b>RINSE CLEAN!</b> Remove caps or metal rings. <b>Please flatten milk jugs.</b>
ALUMINUM CANS	Non-deposit soda, beer or juice cans.	<b>RINSE CLEAN!</b> <b>NOTE:</b> Will not stick to magnet.
CORRUGATED CARDBOARD	Regular brown corrugated cardboard, used to protect items in shipping and storage. No waxed cardboard.	Keep clean & dry. Flatten and tie in bundles. No plastic or styrofoam packaging allowed. Labels, metal staples and tape are allowed.
MAGAZINES	All glossy magazines and catalogs. No telephone books.	Keep clean and dry.
JUNK MAIL & COLORED PAPER	All types of junk mail and colored office paper. No plastic envelopes, carbon paper. No manilla folders	Keep clean and dry.
OFFICE PAPER	White office paper such as typing paper, computer paper, etc.	Keep clean and dry. No staples or nonwhite paper.
BROWN PAPER BAGS	Grocery bags.	Keep clean and dry. Fold and place in one bag.
DEPOSIT CANS OR BOTTLES	All types redeemable in Vermont accepted. NO deposit fee will be paid. Consider redeeming these yourself for the nickel a can.	<b>RINSE CLEAN!</b> Remove caps. Do not flatten.
WASTE OIL	Clean, used motor oil from Piermont residences only. No more than two gallons per visit.	This oil will be used to lubricate farm machinery so it is very important that it not be contaminated with paint, solvents, or other material.
SCRAP METAL	All types of scrap metal that may have commercial value.	All ferrous metal, copper and aluminum.

**Piermont Recycling Center Hours: 10-2 Saturdays & 12-3 Sundays.**

*Recycling Center Attendant: Wayne Godfrey. Eager to answer all your recycling questions.*

## BUILDING USE COMMITTEE REPORT

The Committee was very encouraged that the voters approved our recommendation to create and fund the **Capital Reserve Fund for Town Building Capital Improvements**. We are hopeful the Town will fund this each year with a minimum appropriation of \$5000 - more if we can afford it. As with any capital reserve fund, this fund would be in the care of the Trustees of Trust Funds and could not be spent without a majority vote on a warrant article at Town meeting. The creation of this fund has put the Town in a better position to be able to adequately deal with the problems of present and future building needs, yet ease the burden on the taxpayers.

There have been many suggestions and recommendations as to what to do with the three buildings - Old Church, Town Office/Library and Town Hall. Some recur more often than others. However, the most popular idea yet seems to be to move the library to the Old Church building and renovate and expand the Town Office building to accommodate Selectmen's Office, Town Clerk, Tax Collector, Planning Board, Zoning Board of Adjustment, Conservation Commission, vault and a small meeting room for up to about 15 people. The most popular idea for the Town Hall has been to correct the water problem in the basement, keep it clean and attractive and make it available to rent to groups - *at a profit* - on a short or long term basis.

The Committee has made no recommendation to the Selectmen as yet. We feel there are still questions to be answered and issues to be resolved. More importantly, there are not sufficient funds to undertake any project at this time.

We would like to thank all those people who have taken the time to come to us and offer their ideas and assistance. This has been **very** helpful. We hope that during this coming year we will develop a plan that not only the Town can live with; but that the Town will whole-heartedly support.

Fred Shipman, Chairman

## PIERMONT HISTORICAL SOCIETY

Article Twenty-two in the 1992 Town Warrant to appropriate \$800 to restore and preserve historic Town records was approved by the voters. With this funding, the third of several Town record books was restored and returned to the Town vault. The records in this book cover town meetings and other town data from the late 1700s.

The Society itself is **not** a taxpayer-supported organization. It relies on the yearly dues collected from members and on donations from generous benefactors. At the June executive board meeting, the annual dues were increased for the first time since the Society began in 1974. Dues are now \$3 for adults and \$1 for students. A life membership remains at \$50. Any resident over the 80 years of age is automatically a member with no dues required. A new category for business members, called Friends of the Historical Society was established with dues set at \$15. The balance in the Society's treasury, as of the year end, is \$927.24.

Alec Szuch resigned as treasurer of the Society, and Fred Shipman was appointed to replace him. To honor Alec for his many years of service as treasurer and other contributions to the Society, a Frazer fir was planted at the Village School. It was dedicated to Alec in a tree-trimming ceremony at Christmas time.

Alec Szuch continued his long tradition of leading the Society's summer hikes to historical spots in and around Piermont. On one such hike, the Society began a project to mark the past homesites along the abandoned North and South Road, from Clay Hollow eastward.

An inventory of the Society's artifacts, books, documents, photos, etc. has been completed. Thanks go to Lloyd Hall, Director of Preservation, for his generous donation and labor in finishing a new cabinet to house our collection of photos.

Programs and activities during the year were: a rare book presentation, in conjunction with the Piermont Public Library in April; a Schools of Piermont program in May, featuring slides by Florence Robbins, reminiscences by Charlotte Wilson, and the school today by Principal Jane Slayton; an open house in July, the first in several years; the Re-enactment of an 18th Century Soldier's Life in September; and a yard sale in October. The Society participated in the centennial of the Village School.

In Mar. 1992, the Society began a project to write a new history of the Town. The first one, published in 1947, is long out of print, and an expansion and update has been started. An outline of the book has been completed, and selected chapters are being written. Several people have volunteered personal records as source material for the history. Old diaries, letters, account books, maps, and the like that may provide information for the history would be of great value to our efforts. Any items of this nature that could be loaned for the history project will be treated with care and returned to the owner.



## UPPER VALLEY AMBULANCE, INC.

To the Townspeople of Bradford, Fairlee, Strafford, Thetford, West Fairlee & Vershire, Vermont and Orford & Piermont, New Hampshire.

Upper Valley Ambulance, Inc. has continued to meet the complex challenge of providing emergency transport ambulance service to the eight town region. UVA has enjoyed a very successful year in 1992. Our efforts to keep costs down for the townspeople by diversifying operations have been flourishing. We are very pleased to announce because of our success the Board of Directors of Upper Valley Ambulance have **voted to decrease the per resident fee for the eight member towns from \$14 to \$11.** The Board also approved a measure so **the eight towns are no longer required to guarantee payment of ambulance bills which are not paid by the patient.** These two measures should have a positive impact upon the Town Budgets for the eight member towns.

Now, to summarize the activities of Upper Valley Ambulance. The primary focus for the ambulance service is to provide transport services. We project a volume of 480 emergency patient transports from the eight town area for the year. Also, we expect to do 260 non-emergency transfers. UVA was awarded the contracts from DHMC to do the ICN (Intensive Care Nursery) and the PICU (Pediatric Intensive Care Unit) transports. We have done 170 of these transports in five months. In addition UVA has continued to transport radiation therapy patients from the Lebanon facility to Hanover for treatment and back. Of course, even though we are doing these non-emergency services, there is no compromise of the ambulance service to serve its primary mission of providing emergency services in the eight town coverage area.

We continue to use a mix of full-time and part-time paid ambulance personnel. The day to day operations of the ambulance service are being expertly managed by John Vose, Administrator/Paramedic and Kevin Cole, Field Supervisor, who report directly to the committee of Town Directors, who are appointed by the selectmen of the towns. UVA has strived to become a focal point for training for the local F.A.S.T. squads and Fire Departments in the region. We have had 85 participants in the ECA, EMT, and EMT-I courses which have been coordinated by UVA. We have a very active explorer cadet program which currently involves ten high school students. Members of UVA have taught CPR classes to more than 60 local people. Also, classes on First Aid, safety and CPR were done in local schools and businesses. John coordinated "Operation Prom Night", a simulated drunk driving accident for Thetford Academy which was televised on TV 31. UVA provided standby ambulance coverage for community events, such as the races in Thetford, the antique car show in Orford, the Bradford Fair, and the Triathlon in Fairlee.



## UPPER VALLEY AMBULANCE (CONT.)

You, as a resident of one of the eight towns, have the opportunity to support this vital service to the region. There are several ways to can take advantage of the opportunity to provide support.

First, and perhaps the most important, you can continue to support the regional emergency transport ambulance service with your vote at Town Meeting. Your vote is needed to approve operating costs for the Upper Valley Ambulance Service.

Second, you can support the Upper Valley Ambulance with your tax deductible donation.

Third, you can support the Upper Valley Ambulance Service by volunteering time.

Contact your Town Director or your Board of Selectmen if you need further information.

Larry A. Lancaster, Chair., Board of Directors



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WEATHERIZATION  
752-7106

ADMINISTRATION  
752-7001

OUTREACH  
752-7001

FUEL ASSISTANCE  
752-7100

1991/92 - OUTREACH REPORT

Outreach is the field services arm of the Tri-County Community Action Program. The purpose of this program is to assist low-income, elderly and handicapped persons to solve individual problems and meet their needs through individual and/or group self-help efforts. Outreach Coordinators accomplish this purpose by providing information, counseling, referrals, guidance, organizational assistance, individual counseling and by effectively linking and utilizing community resources. If possible, we also may assist with Emergency Fund dollars in the form of Vouchers.

Last year, the following assistance (client service units) was provided by the CAP Outreach Program in Woodsville.

To  
Newport  
residents

<u>CATEGORY</u>	<u>TYPE OF ASSISTANCE</u>	<u>CLIENT SERVICE UNITS</u>
Food	Emergency food supplies, Food Stamps, Government surplus foods, consumer education, food baskets, nutrition.	<u>6</u>
*Energy	Electrical disconnects, out-of-fuel, Weatherization, woodstove, fuel wood, home repairs, furnaces	<u>5</u>
Homeless	Homeless or in imminent danger of being homeless	<u>7</u>
Housing	Emergency placements, furnishings, loans, home improvements, tenant/landlord relations, relocations	<u>6</u>
Budget Counseling	Money management, debt management, financial planning	<u>10</u>
Health	Medicare, Medicaid, Mental Health, Dental, Home Health, Emergency Response Units, Substance Abuse	<u>1</u>
Income	Job Corps, employment referrals, job training, welfare referral	<u>6</u>
Transportation	Emergency rides, car pools	<u>0</u>
Legal Assistance	Information and referral to Legal Aid	<u>0</u>
Other	Clothing, education, domestic violence, children's services	<u>11</u>
TOTALS:		<u>52</u>

\*Does not include Fuel Assistance

cont'd.)

Page -2-

Because of your support and that of other surrounding towns, we were able to keep our Woodsville Area Outreach office open through the entire year. As a result, we were also able to leverage the following funds and/or provide the following services or products to the low-income people of your area:

	<u>FUNDS OR PRODUCTS PROVIDED</u>		
	<u>#</u> <u>Households</u>	<u>#</u> <u>Individuals</u>	<u>\$ AMOUNT</u>
FEMA (Emergency food and shelter)			<u>7787.83</u>
USDA (Food products distributed - retail value)			<u>18,152.95</u>
Emergency Fund and Food Pantry Assistance			<u>1,619.76</u>
Homeless-Emergency Food and/or Shelter			<u>4,888.60</u>
Volunteer Hours @ \$4.25/Hour			<u>2,424.62</u>
A. OUTREACH TOTAL:	<u>399</u>	<u>1094</u>	<u>34,873.76</u>
PIERMONT TOTALS	<u>11</u>	<u>23</u>	<u>1,236.82</u>

Please note that these funds are in addition to the approximately \$4,000.00 Community Services Block Grant matching funds that are applied to each Outreach Coordinator's salary and other local office expenses. Your continued financial support is needed to insure the availability of these dollars for local use and help in providing these essential social services in your community.

Also, our Outreach Coordinators did the application intake work for Fuel Assistance and Weatherization. As a result, the residents of your town received the following assistance from the Community Action Program this past winter:

	<u># HOUSEHOLDS</u>	<u># INDIVIDUALS</u>	<u>DOLLAR AMOUNT</u>
FUEL ASSISTANCE	<u>11</u>	<u>38</u>	<u>\$4,854.26</u>
WEATHERIZATION	<u>— 0 —</u>	<u>— 0 —</u>	<u>— 0 —</u>
B. ENERGY TOTALS:	<u>11</u>	<u>38</u>	<u>4854.26</u>
GRAND TOTAL ALL ASSISTANCE <i>to Piermont</i> (A + B) for July 1, 1990 - <i>Residents</i> June 30, 1992	<u>22</u>	<u>61</u>	<u>\$6,091.08</u>

## SENIOR CITIZENS COUNCIL

Grafton County Senior Citizens Council, Inc. provides services to older residents of Piermont. These services include home delivered meals, a senior dining room program, transportation, adult day care, outreach and social work services, health screening and education, recreation, information and referral, as well as opportunities for older individuals to be of service to their communities through volunteering.

Any Piermont resident over the age of 60 or members of his/her family are eligible to use the services of GCSCC. Handicapped individuals under the age of 60 may also be served through these programs. Although there are no charges for the services, the Agency does request contributions toward the cost of services.

During 1992, 52 older Piermont residents were served through all of GCSCC's programs. 48 individuals enjoyed dinners at the Orford and Woodsville Area Senior Services or received hot meals delivered to their homes; 6 elders used transportation services on 740 occasions to travel to medical appointments, to grocery stores, to do personal errands or to the Senior Center. 12 Piermont volunteers contributed 1,720 hours of time, energy and talent to support the operation of the Agency's services. 12 others participated in recreational and educational programs or used our information and referral service; 5 older people used the services of our social workers. Services for Piermont residents were instrumental in supporting many of these individuals as they attempted to remain in their own homes and out of institutional care despite physical frailties.

Working closely with other agencies, providing services to older people in the community, our goals for the future include additional efforts to assist older Piermont residents and their families in taking advantage of available programs and services which will improve the quality of their lives and enable them to remain independent in their own community.

Through the years, GCSCC has very much appreciated the support of the Piermont community for services which enhance the independence of older residents of Piermont. This support is much more critical at a time of Federal and State funding constraints.

Carol W. Dustin, ASCW, Executive Director



**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**

**Statistics for the Town of Piermont**

**October 1, 1991 to September 30, 1992**

**During this fiscal year, GCSCC served 52 Piermont residents (out of 122 residents over 60, 1990 Census).**

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit(1) Cost</u>	<u>=</u>	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	1,594	x \$	4.09		\$ 6,519.00
Transportation	Trips	740	x \$	5.07		\$ 3,572.00
Adult Day Service	Hours	-0-	x \$	5.64		\$ -0-
Social Services	Half-Hours	184	x \$	10.01		\$ 1,842.00

**Number of Piermont Volunteers: 12. Number of Volunteer Hours: 1,720.25.**

**GCSCC mails out Newsletters to approx. 25 Piermont addresses.**

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<b>GCSCC cost to provide services for Piermont residents only</b>	<b><u>\$11,933.00</u></b>
<b>Request for Senior Services for 1992</b>	<b>\$ 750.00</b>
<b>Received from Town of Piermont for 1992</b>	<b>\$ 750.00</b>
<b>Request for Senior Services for 1993</b>	<b>\$ <u>780.00</u></b>

**NOTES:**

1. Unit cost from Audit Report for October 1, 1991 to September 30, 1992.
2. Services were funded by: Federal and State Programs 49%, Municipalities, Grants & Contracts, County and United Way 15%, Contributions 11%, In-Kind donations 20%, Other 3%, Friends of GCSCC 2%.

(over)

**COMPARATIVE INFORMATION**

From Audited Financial Statement for GCSCC  
Fiscal Years 1991/1992

October 1 - September 30

**UNITS OF SERVICE PROVIDED**

	<b><u>FY 1991</u></b>	<b><u>FY 1992</u></b>
Dining Room Meals	51,764	50,322
Home Delivered Meals	95,844	101,681
Transportation (Trips)	35,114	39,207
Adult Day Service (Hours)	5,564	4,016
Social Services (1/2 Hours)	11,854	9,712

**UNITS OF SERVICE COSTS**

	<b><u>FY 1991</u></b>	<b><u>FY 1992</u></b>
Congregate/Home Delivered Meals	\$ 4.33	\$ 4.09
Transportation (Trips)	5.49	5.07
Adult Day Service	4.43	5.64
Social Services	8.62	10.01

For all units based on Audit Report, October 1, 1991 to September 30, 1992

**WHITE MOUNTAIN MENTAL HEALTH AND  
DEVELOPMENT SERVICES  
1992 Director's Report**

White Mountain Mental Health and Developmental Services provides counseling and day services to twenty-two communities in northern Grafton and southern Coos Counties. Services are available at two full-time sites in Littleton and Woodsville. We also operate two part-time offices in Lincoln and Lancaster. Outreach or home based services are available on a limited basis. The addresses and telephone numbers of our sites are as follows:

Full-Time Littleton-16 Maple Street-444-5358  
Woodsville-Jct. Swiftwater Road and Old Rt. 10-747-8128  
Part-Time Lincoln-Linwood Medical Center-745-8136  
Lancaster-Weeks Memorial Hospital-788-4911

Mental Health Services include: outpatient counseling to children, adults, couples and groups; drug and alcohol counseling; family therapy; psychological testing and psychiatric services. Services are available Monday through Friday. Emergency Services are available 24 hours a day, 7 days a week. Psychiatric hospitalization by referral. Consultation and Employee Assistance Programs are also available. Full day program and outreach are available. Vocational training and job placement are also offered.

We average 500 open cases and the current profile of our cases is 45% male, 55% female, 20% under age 18, 72% between ages 18 and 59, 8% age 60 and over. We employ 15 clinical staff members including: M.D., Ph.D., M.S.W., and Certified Alcohol and Drug Abuse Counselors.

Developmental Services include:

-Early Intervention. Home-based service for 0-3 year old children who are delayed in their development. Services include: screening, assessment, treatment, and referral. We continue to provide clinics throughout our region to increase our ability to serve more children. Annually, we average service to sixty families.

-Habilitation Services. Provides instruction to our most severely impaired adult population. The program works in conjunction with their residential skills, pre-vocational skills, paid work, and other therapeutic services such as speech therapy and physical therapy. This program has been primarily used by former Laconia State School residents; however, we have had community clients who have been referred by the local school systems. Last year, we served twenty-two (22) clients in two locations (Littleton and Woodsville).

-Supported Employment. Provides training, instruction, and work adjustment for mentally ill and mentally retarded individuals. Paid work opportunities for the individuals take place in the community. Last year, we operated six

## WHITE MT. HEALTH (CONT.)

job sites directly in the community. We have also completed over twenty individual job placements.

We are appreciative of your past support of our programs and look forward to continuing our history of responsive community services.

Dennis C. MacKay, Area Director

### WMMH&DS-Fiscal Summary-FY 1993

#### Expenses:

Salaries	\$558,888
Benefits	123,552
Taxes	47,640
Professional Fees	19,404
Client Wages	3,324
Communications	15,828
Occupancy Costs	55,788
Consumable Supplies	11,616
Transportation	20,676
Education & Training	2,916
Capital Expenditures & Other	<u>13,916</u>
	\$1,035,384

#### Revenue

Fees for Service	648,924
Production	12,108
N.H. Div. of Mental Health and Dev. Ser.	233,736
Block & Federal Grants	100,044
Local Government	39,372
Donations	<u>1,200</u>
	\$1,035,384



## UPPER VALLEY LAKE SUNAPEE COUNCIL

### Who We Are

There are nine Regional Planning Commissions in New Hampshire and 12 in Vermont. Like the others, the Upper Valley Lake Sunapee Regional Planning Commission is a private, non-profit corporation enabled by state legislation. Our organization consists of the following people:

*Board of Directors:* Each member town is entitled to at least two members on the Board of Directors. This Board is the Upper Valley Lake Sunapee Regional Planning Commission, and approves the annual work program and budget. This group meets three or four times per year.

*Executive Committee:* Most of the authority for overseeing day to day operations of UVLSRPC has been delegated to this Committee, made up of members of the Board of Directors. The Executive Committee meets monthly.

*Staff:* There are five full-time and four part-time staff members. The full-time staff include four planners and a secretary/receptionist. The part-time staff include a bookkeeper, map/graphics person, and two planners.

### Service Standards

In our day-to-day operations, we are:

- Objective: We have no axe to grind. We don't work for developers. We work for you.
- Flexible: What we know, we share. What we don't know, we find out. When we can't provide a service, we know who can.
- Responsive: When you call, write, or drop by, we respond.
- Competent: UVLSRPC has a qualified, experienced staff, familiar with the area, the towns, the people, the issues.
- Stable: Consultants come and go - we will celebrate our 30th year of service in 1993.

### Where The Money Goes

On the next two pages are charts which show where our funds come from and where the money goes. Most of the money comes from four major sources: dues, the states of New Hampshire and Vermont, local technical assistance via contracts with member communities, and transportation planning. Overall, your dues support just about one-fourth of our operation. For each dollar of dues, we obtain about three dollars of additional funding which we use for services to the region.

Where the money goes is simple: people. We invest most of the money in our staff, buying brains, education and experience. The rest pays for an office, telephones, small computers, and mapping equipment - the basics necessary for the people to do the job.

## UVLSRPC (CONT.)

### What We Do

Overall, our duties fall into two categories:

- Provide services to member Towns
- Address regional issues.

### Services to Towns

-Questions: We spend a lot of time on the telephone, at meetings, and in our office answering questions about planning issues, based on our cumulative experience and expertise.

-Answers: We provide detailed answers to detailed questions. Examples include: reviewing an ordinance, providing a linkage to a state or federal program, reviewing a proposed development project, explaining how a certain aspect of planning usually works, investigating what is appropriate in a given situation, exploring alternative solutions for a particular problem.

-Information: in addition to staff expertise, we maintain a library of pertinent planning information. We are a US Census data affiliate.

-In-Depth Support: We do transportation planning, master plans, ordinances, natural resource planning, capital improvement programs, impact fee studies, opinion surveys, impact studies for large projects, and other special studies of many sorts. A number of towns also take advantage of our circuit rider planning program. Usually, we must charge in addition to dues for support in depth, to meet our expenses and break even. This type of support is available only to member communities. We do not do any work for private companies or individuals. These services are available at far less cost than comparable expertise from a private consulting firm.

### Regional Issues

-We also provide a forum for regional issues. Currently we are working regionally on transportation planning, economic development, solid waste, energy, and studies related to Lake Sunapee and the Connecticut River. We are almost always able to support these efforts with state funds and/or special grants.

### Additional Areas of Special Expertise

-Transportation Planning: Regional transportation planning is at the top of the list of regional concerns and priorities. We prepared a Regional Transportation Plan during 1992. We are working with member towns, the New Hampshire Department of Transportation, and the Vermont Agency of Transportation to assure that local and regional concerns are heard and addressed.

-GIS-Geographic Information Systems: We work with a number of member towns to provide maps and analyses for Master Plans, utilities, and special land evaluation studies.

## UVLSRPC (CONT.)

- Environmental Planning: Includes solid waste and water quality planning.
- Land Preservation: Support and cooperation with area land preservation efforts.

### **UVLSRPC Activities During 1992**

Changed our name from *Council* to *Regional Planning Commission*, to help clarify exactly who we are and what we do.

Provided consultation and help to over two-thirds of member communities. (Which two-thirds this is varies - not all communities request help every year.)

Met repeatedly with state officials and agency representatives to influence policy and help keep the region an active participant in many ongoing programs. This included activity with transportation, solid waste, economic development, and environmental regulatory agencies in both New Hampshire and Vermont.

Maintained a library of regional data, and answered numerous requests for information, including detailed results of the 1990 US Census.

Used the Geographical Information System (GIS) to perform mapping and analyses for a number of member towns.

Worked with the Greater Upper Valley Solid Waste Management District, for Vermont member towns, in finding an appropriate regional site for a landfill. This site is now undergoing hydrogeologic testing.

Assisted the Upper Valley Solid Waste District (on the New Hampshire side) in dealing with solid waste issues. Provided general staff support for the District.

Helped facilitate a bi-state cooperative solid waste disposal agreement between Lebanon, Hartford, and surrounding towns. This agreement is being reviewed by affected towns.

Continued to provide administrative support for the Upper Valley Household Hazardous Waste Collection program.

Worked in cooperation with the Sullivan County Economic Development Commission. Participated in preparation of an Overall Economic Development Plan for Sullivan County, a major step towards obtaining Federal Economic Development Authority funds for member towns in Sullivan County.

Sponsored local sessions of the NH Municipal Law Lecture series.

Administered several Community Development Block Grants. These grants brought several million dollars worth of rehabilitation and municipal improvement funds into the region between 1985 and 1992.

Used the Regional Transportation Coordinating Committee to develop regional policies and recommendations for the Regional Transportation Plan.



## UVLSRPC (CONT.)

Provided technical assistance to Advance Transit.

Completed revisions to our Regional Plan, as required by law.

Complied with applicable Vermont Act 200 requirements at the local, regional, and state level, including participation in the Council of Regional Commissions.

Participated in the Vermont Act 250 environmental review process for a number of regionally significant projects.

Sponsored local planning board training sessions in both New Hampshire and Vermont.

Continued working with the communities around Lake Sunapee to develop a watershed management study.

Worked closely with the Upper Valley Land Trust, Society for the Protection of New Hampshire Forests, and the Trust for New Hampshire Lands to protect open space and conserve important parcels of land.

Continued to participate in and work with the Connecticut River Valley Resource Commission. This commission allows New Hampshire towns in the Connecticut River Valley to join together in addressing issues such as growth, development, and preservation of the natural environment. We coordinated a joint inventory of river-related features among the Vermont Regional Planning Commissions bordering the River.

The Upper Valley Lake Sunapee Regional Planning Commission also provides specific services to communities on a contract basis. During 1992, as requested by member communities, we:

- conducted impact studies regarding proposed development,
- provided assistance with Master Plans,
- worked on amendments/updates to local ordinances and regulations,
- drafted new ordinances,
- supplied regularly scheduled "circuit rider" planning services, and
- provided general mapping, drafting, and other technical assistance.

The Upper Valley Lake Sunapee Regional Planning Commission looks forward to serving your community during the coming year. Please feel free to contact us for more information about specific activities in your community, or whenever we can be of assistance.



## GRAFTON COUNTY COMMISSIONERS' REPORT

Grafton County has continued to operate in a financially sound, cost effective manner. We are pleased that the \$13.5 million budget adopted in late June showed a modest 3.45% increase.

While the county property tax increased to \$6.1 million after two years of decreases, the average annual county tax increase since 1989 has been less than 3%. Under state law, \$3.5 million or 58% of the county tax dollars collected from Grafton County taxpayers in 1992 were sent to Concord to pay the county share of state assistance programs (Old Age Assistance, Aid to the Disabled, Medicaid/Nursing Assistance, and Services for Children & Youth).

The Grafton County Nursing Home has continued to offer high quality medical, nursing, and support services to approximately 120 elderly and infirm residents while meeting the stricter federal Medicaid mandates imposed in 1991. The Special Needs Unit for individuals with Alzheimers Disease and similar illnesses, opened last year, has been especially well received by residents, families and staff. During 1993 the County plans to expand the unit from 11 to 32 beds.

The County Department of Corrections saw a 15% increase in inmates over the past year. Drug forfeiture funds from the Attorney General's Office have enabled the department to increase and coordinate drug and alcohol abuse reduction programs with the goal of decreasing the number of repeat offenders.

Again during 1992 the County Farm generated a modest operating surplus, providing work opportunities for County Corrections inmates and supplying meat and vegetables for the Nursing Home and Jail. For the second year the Farm also produced potatoes for the local food pantries throughout the County.

The Commissioners, Sheriff and Assistant Sheriff implemented the second phase of a 3-year plan to ensure that subscribers pay the full cost of telephone answering services provided by the County Dispatch Center. The County also replaced the radio repeater on Cannon Mountain in order to upgrade law enforcement communications throughout Grafton County.

During 1992 the County distributed over \$78,836.00 in state Incentive Funds to local program that prevent out-of-home placements of troubled children and youth. The County has also continued to provide Youth and Family mediation services available free-of-charge in Lebanon, Littleton and Plymouth areas.

Looking ahead to the late 1990's and beyond, the Commissioners initiated Long Range Planning as part of the annual budget process. A committee of county officials has been charged with recommending plans for addressing the needs of the county and state offices now housed at the Courthouse.

## COUNTY COMMISSIONERS (CONT.)

The County sponsored a Community Development Block Grant for the AHEAD Agency in Littleton, a non-profit housing development organization. Funds are being used to purchase and rehabilitate multifamily rental housing units for the benefit of low - and moderate - income households in the northern part of Grafton County.

During 1992 the Commissioners continued efforts to inform county residents about county government, encouraging tours of county facilities and holding information sessions for local officials and other groups.

The Grafton County Board of Commissioners hold regular weekly meetings on Tuesdays (note the change from Thursdays) at 9:00 a.m. at the Administration Building on Route 10 in North Haverhill. All meetings are open to the public, and we encourage attendance by public and the press. Please call the Commissioners' Office at 787-6941 for further information or to request a speaker or our slide show on county government for school and civic groups.

In closing we wish to express our sincere appreciation to local officials, agencies and the public for cooperating in our efforts to serve the citizens of Grafton County.

Grafton County Commissioners:  
Betty Jo Taffe, Chairman  
Gerard J. Zeiller, Vice Chairman  
Raymond S. Burton, Clerk

## **HOME AND COMMUNITY HEALTH CARE Visiting Nurse Alliance of Vermont and New Hampshire**

We are pleased to have the opportunity to report on the activities of Home and Community Health Care for 1992, our fourth year of providing home health care, hospice and community health services to the residents of your community and our first year as a branch of the Visiting Nurse Alliance of Vermont and New Hampshire.

As we reported last year, Home and Community Health Care joined together with six other certified home care agencies so that we might better serve the health care needs of our communities. These services include skilled nursing, physical and occupational therapy, home health aide, homemaking and medical social services, and hospice care to the terminally ill. We are now able to make services available 24 hours a day, weekends and holidays included and do offer a private duty program, Help at Home.

This has been a year of tremendous growth in requests for services. This has affected all of our programs, especially home visiting and hospice. Home visits

HOME AND COMM. (CONT.)

to the residents of Piermont have increased 214% over the prior fiscal year. We are proud of our staff. Their experience, dedication and skill in caring for people in their homes have made it possible for us to meet this challenge. Home visits provided by our staff for persons in the Town of Piermont were as follows:

	Visits
Nursing	78
Physical Therapy	103
Home Health Aide	158
Homemaker	75
Total Visits	414

The Family Health Services Program is available to young families in your community. This program includes a Well Child Clinic and a Women, Infants and Children (WIC) Program. Home visits are available to children and families and are made by nurses specializing in pediatric care and parent aides to help them care for themselves and their children in the most productive and positive way possible. The WIC Program provides nutrition education, food vouchers and health care referral sources to mothers and children from low income families. This past year, the following Family Health Services were provided:

WIC Program	Child Health Program
50 Visits	Unduplicated Clients 9
	Newborn Visits 2
	Child Health Visits 4
	Well Child Clinic Visits 19

The Agency also conducts other community screening clinics, flu clinics and other health programs such as blood pressure screenings and cholesterol testing.

The Board of Trustees and the Incorporators Groups, where your interests are represented by members of your town, the staff, and the people who are helped by our care, all thank you. We believe in the value of home and community health care and appreciate all that you do to support our efforts in your community.

Elizabeth J. Davis, RN, MPH  
Chief Executive Officer



## VITAL STATISTICS 1992

### Births

Date	Name of Child	Fathers Name	Mothers maiden nam.
10/4/91	Danielle Christene Prior	Trevor Prior	Heather Schmid
3/3	Thomas Robert White	Donald White III	Kathleen Partington
4/22	Myrrhanda Kay Wentworth		Cynthia Wentworth
5/13	Zachary Michael Smith	Dennis Smith	Michelle Ayala
7/11	Kristine Carter Westerlund	William Westerlund, III	Kerrie Daniels
11/4	Kara Marie Veillette		Theresa Veillette
12/23	Helen Larrabee Cleaves	Faunce Cleaves	Margaret Ritchie

### Marriages

Date	Name & surname of bride & groom	Residence at time
5/7/92	Trevor David Prior Heather Christene Schmid	Bulawayo, Zimbabwe Piermont, NH
10/3/92	Steven Michael Williams Tiffany Beth Cole	Piermont, NH Lyme, NH

### Deaths

Date of Death	Name of deceased	Place of death
1/3/92	Ellen M. Austin Jackson	No. Haverhill, NH
3/16/92	Oscar Simpson Fellows	East Windsor, CT
3/28/92	Jeanne Clara Kenyon	Berkeley, CA
4/5/92	Harley William Learned	White River Jct., VT
6/10/92	Fred Ivan Clark	Piermont, NH
6/13/92	Kenneth W. Trevithick	Piermont, NH
7/18/92	Ruth L. Gaffield	No. Haverhill, NH
9/22/92	Dorothy M. Webster	Lebanon, NH
11/3/92	Erna H. A. Corliss	Farmington, ME
12/20/92	Robert L. Owen, Jr.	St. Johnsbury, VT



**ANNUAL REPORT**  
**of the**  
**SCHOOL BOARD**  
**of the**  
**PIERMONT SCHOOL DISTRICT**  
**for the**  
**FISCAL YEAR**  
**July 1, 1991 to June 30, 1992**

**ORGANIZATION OF PIERMONT SCHOOL DISTRICT  
SCHOOL BOARD**

Roger Hutchins  
Alex Medicott  
Cindy Putnam

Term Expires 1995  
Term Expires 1994  
Term Expires 1993

**MODERATOR**  
Lawrence Underhill

**CLERK**  
Ellen Putnam

**HEALTH OFFICER**  
Barbara Stevens

**TREASURER**  
Ellen Putnam

**AUDITORS**  
Plodzik & Sanderson

**SUPERINTENDENT OF SCHOOLS**  
Douglas B. McDonald, Ed.D.

**ASSISTANT SUPERINTENDENTS OF SCHOOLS**  
Keith M. Pfeifer, Ph.D.  
James Gaylord

**TEACHERS**  
Jane Slayton, Principal, Algebra Grades 5-8  
Lydia Hill, Language Arts, Grades 5-8  
Nancy Sandell, Grades 5-6  
Eileen Belyea, Grades 3-4  
Sally Collette, Grades 1-2  
Lynne Spooner, Chapter I, Special Education  
Dale Gilson, Kindergarten  
Priscilla Ledwith, Music  
Mark Hamilton - Physical Education

**SCHOOL SECRETARY**  
Cindy Jackson

**SCHOOL NURSE**  
Donna Gaylord, RN

**TRANSPORTATION**  
Clough Transportation

**SCHOOL LUNCH**  
Linda Lea  
Julie Lamarre  
Irma Waterman

## MINUTES 1992

Tuesday, March 10, 1992

Officials present at balloting:

Jean Daley

Everett Jesseman

Meda Kinghorn

Linda Lambert

Margaret Ritchie Cleaves

Pearle Smith

Alfred Stevens

Alec Szuch

Lawrence Underhill

Charlotte Wilson

Ellen Putnam

11:00 AM

School ballots counted by:

Everett Jesseman

Margaret Ritchie Cleaves

Alfred Stevens

Ellen Putnam

### Minutes of the Business Meeting March 10, 1992

At the meeting of the inhabitants of the school district in the Town of Piermont, NH, qualified to vote in the district affairs, holden at the Town Hall in said town, the tenth day of March, nineteen hundred-ninety-two at 11:00 AM the moderator read the warrant to all assembled. The ballot box was opened for inspection, then closed and locked at which time the polls were declared open.

At 7:00 PM the polls were declared closed by Moderator Lawrence Underhill. A tally of votes was made by Everett Jesseman, Margaret Ritchie Cleaves, Alfred Stevens and Ellen Putnam: for Moderator: Lawrence Underhill (65), Arnold Shields (28), Jim Putnam (1), Fremont Ritchie (1), William Deal (1), Alex Medlicott (4), Bill Putnam (1), Phil Shipman (1), Underhill (1), Robert Lang (1), Daniel Lea (1), Shields (1), Fred Shipman (2), Lyman Robie (1); for Clerk: Ellen A. Putnam (261), Julie Lamarre (1), Diane Winot (1), Bill Deal (1); for Treasurer: Ellen A. Putnam (256), Julie Lamarre (1), Bill Deal (1), Diane Winot (2); for School Board Member: Roger P. Hutchins (241), Terry Robie (2), Russell Priestly (1), Brad Simpson (1), Cindy Musty (1), Mike Hall (1), Dean Osgood (1), Jeanne Hahn (1).

At 8:00 PM the Town Meeting was convened by Moderator Lawrence Underhill. Upon completion of the tally of the Town ballots the moderator announced the results and the officers present were duly sworn into office.

Ellen A. Putnam, School Clerk

## MINUTES (CONT.)

March 17, 1992

The meeting of the Piermont School District was called to order by Moderator Lawrence Underhill at 7:03 PM. The moderator then invited all in attendance to join in the flag salute following which he read the Warrant.

Article I: To hear reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating there to. Roger Hutchins moved this article as corrected, directing attention to the corrected budget, copies of which had been handed out at the beginning of the meeting. (In the Town Report, School District section, pages 95-97, pertaining to the summary budget, were printed correctly; pages 98-111, pertaining to the itemized budget, were printed incorrectly; page 112, the revenue sheet was printed incorrectly. These errors were made inadvertently by the printer, and were eliminated on the sheets given out at the meeting.) The motion was seconded by Alex Medicott. Jean Daley questioned the legality of the budget as it was unsigned. Roger Hutchins pointed out that the Building Committee Report was included in the Town Report, but asked if anyone had any questions, as they could be answered by members present. Hearing no more discussion, the moderator called for a voice vote, and declared it to be in the affirmative.

Article II: To see if the school district will accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the school board to apply for, accept and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year. This article was moved by Robert Lang and seconded by Jean Daley. Hearing no discussion, the moderator called for a voice vote and the article passed.

Article III: To see what sum of money the District will raise and appropriate for the support of the schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district and to authorize the application against said appropriation of such sums as are estimated to be received for the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation which balance is to be raised by taxes by the town. Cindy Putnam moved that the Piermont School District raise and appropriate \$773,655.00 for the support of the schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district and to authorize the application against said appropriation of such sums as are estimated to be received for the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation which balance is to be raised by taxes by the town; Arnold Shields seconded the motion.

There being no questions or discussion, the moderator called for a voice vote, and declared it to be in the affirmative.

Article IV: To transact any other business that may legally come before said meeting. The School Board, represented by Cindy Putnam, presented Moderator Lawrence Underhill with a hanging plant in recognition of his many years of service as moderator of the school district. This was followed by a standing ovation.

Motion to adjourn was made by Frank Rodiman, Sr., and seconded by Eileen Belyea. The motion carried, and the moderator declared the meeting adjourned at 7:16 PM.

Ellen A. Putnam, Clerk



**PIERMONT SCHOOL DISTRICT  
1993 SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

To the Inhabitants of the Town of Piermont qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in Piermont, New Hampshire on the 9th day of March, 1993, polls to be open for election of District Officers at 11:00 o'clock in the morning and to close not earlier than 7:00 o'clock in the afternoon.

ARTICLE 1: To choose, by non-partisan ballot, a Moderator for the ensuing year.

ARTICLE 2: To choose, by non-partisan ballot, a School District Clerk for the ensuing year.

ARTICLE 3: To choose, by non-partisan ballot, a Treasurer for the ensuing year.

ARTICLE 4: To choose, by non-partisan ballot, one School Board Member for a term of three years.

Given under our hands at said Piermont the 8 day of February, 1993.

A true copy of Warrant -- Attest: Roger Hutchins, Chairperson

Cynthia Putnam  
Alex Medlicott

**PIERMONT SCHOOL DISTRICT  
1993 SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

To the Inhabitants of the Town of Piermont qualified to vote in district affairs:

You are hereby notified to meet at the Piermont Village School in Piermont, New Hampshire on the 16th day of March, 1993 to act on the articles in this Warrant commencing at 7:00 o'clock in the afternoon.

ARTICLE I: To hear reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating there to.

ARTICLE II: To see what sum of money the District will raise and appropriate for the support of the schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district and to authorize the application against said appropriation of such sums as are estimated to be received for the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation which balance is to be raised by taxes by the town.

ARTICLE III: To transact any other business that may legally come before said meeting.

Given under our hands at said Piermont this 8 day of February, 1993.

A true copy of Warrant -- Attest:

Roger Hutchins, Chairman

Cynthia Putnam  
Alex Medlicott

**PIERMONT SCHOOL DISTRICT  
1992-93 SCHOOL BUDGET  
TAX IMPACT**

<u>YEAR</u>	<u>TAX IMPACT</u>	<u>NET ASSESSED VALUATION</u>
1987	\$20.67	\$17,745.00
1988	\$24.90	\$18,143.00
1989	\$27.98	\$18,826.00
1990	\$29.79	\$19,270.00
1991	\$34.00	\$19,879.00
1992	\$34.28	\$20,000.00

Piermont School District  
1993-94 Proposed School District Budget

-A-

Fund I

	1990-91	1990-91	1991-92	1991-92	1992-93	1993-94	+ or -
	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Proposed	
1100 Regular Education	\$408,848.00	\$347,799.49	\$366,605.00	\$359,943.67	\$402,285.00	\$415,382.00	\$13,097.00
1200 Special Education	\$83,219.00	\$90,210.19	\$110,984.00	\$41,596.61	\$72,864.00	\$76,037.00	\$3,173.00
1270 Gifted & Talented	\$750.00	\$260.00	\$500.00	\$530.77	\$500.00	\$575.00	\$75.00
1300 Vocational Education	\$2,650.00	\$7,800.00	\$3,000.00	\$16,500.00	\$15,500.00	\$9,750.00	(\$5,750.00)
1410 Co-Curricular Activities	\$2,283.00	\$2,036.93	\$1,932.00	\$1,574.89	\$2,120.00	\$2,220.00	\$100.00
1420 Summer School-Handicapped	\$0.00	\$982.32	\$2,700.00	\$314.63	\$2,500.00	\$1,630.00	(\$870.00)
2112 Attendance Services	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
2120 Guidance Services	\$8,212.00	\$8,231.82	\$8,555.00	\$8,502.50	\$9,158.00	\$9,399.00	\$241.00
2123 Student Appraisal	\$800.00	\$635.32	\$700.00	\$0.00	\$700.00	\$650.00	(\$50.00)
2130 Health Services	\$5,774.00	\$5,892.97	\$6,006.00	\$5,075.31	\$6,567.00	\$6,452.00	(\$115.00)
2140 Psychological Services	\$3,120.00	\$4,968.36	\$7,540.00	\$1,980.00	\$1,600.00	\$1,000.00	(\$600.00)
2150 Speech & Audiology	\$7,366.00	\$7,366.00	\$7,227.00	\$7,227.00	\$6,354.00	\$7,358.00	\$1,004.00
2159-Speech(Summer Program)	\$0.00	\$126.00	\$0.00	\$133.00	\$0.00	\$125.00	\$125.00
2190 Other Support Services	\$600.00	\$687.50	\$1,000.00	\$911.71	\$700.00	\$1,000.00	\$300.00
2213 Instructional Staff Training	\$2,200.00	\$3,269.00	\$2,600.00	\$3,254.33	\$2,700.00	\$2,800.00	\$100.00
2221 Educational Media Supervision	\$2,993.00	\$2,238.86	\$3,194.00	\$2,778.63	\$3,295.00	\$4,021.00	\$726.00
2222 School Library	\$1,200.00	\$816.22	\$1,200.00	\$702.28	\$1,245.00	\$1,245.00	\$0.00
2223 Audiovisual Services	\$675.00	\$531.33	\$415.00	\$420.00	\$490.00	\$485.00	(\$5.00)
2311 School Board	\$5,097.00	\$4,439.24	\$4,080.00	\$33,942.34	\$4,234.00	\$4,335.00	\$101.00
2312 Annual Census	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$0.00
2313 District Treasurer	\$890.00	\$757.72	\$1,028.00	\$1,243.48	\$881.00	\$946.00	\$65.00
2314 School District Meeting	\$1,254.00	\$2,206.20	\$536.00	\$997.14	\$536.00	\$637.00	\$101.00
2315 Legal Services	\$500.00	\$10,698.87	\$2,000.00	\$9,310.70	\$1,750.00	\$1,250.00	(\$500.00)
2317 Audit Services	\$1,780.00	\$1,750.00	\$1,850.00	\$1,850.00	\$1,925.00	\$2,000.00	\$75.00
3321 Office of the Superintendent	\$27,153.00	\$27,153.00	\$32,386.00	\$32,386.00	\$32,033.00	\$33,443.00	\$1,410.00
3390 Other Support Services	\$1,020.00	\$1,020.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$0.00
2410 Office of the Principal	\$4,645.00	\$3,061.49	\$4,806.00	\$7,398.35	\$7,461.00	\$11,144.00	\$3,683.00
2490 Other Support Services	\$50.00	\$25.00	\$125.00	\$1,000.00	\$125.00	\$150.00	\$25.00
2542 Operation of the Building	\$21,671.00	\$29,338.61	\$33,550.00	\$56,749.41	\$37,092.00	\$42,900.00	\$5,808.00
2543 Care & Upkeep of Grounds	\$300.00	\$7,844.62	\$600.00	\$1,173.00	\$850.00	\$1,050.00	\$200.00
2544 Care & Upkeep of Equipment	\$2,146.00	\$1,175.90	\$1,900.00	\$1,540.20	\$3,900.00	\$4,000.00	\$100.00



Piermont School District  
1993-94 Proposed School District Budget

-B-

Fund I	1990-91					1991-92					1992-93					1993-94					+ or
	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Proposed					
2552 Transportation Services	\$24,000.00	\$16,500.00	\$26,000.00	\$26,000.00	\$26,000.00		\$26,000.00		\$26,000.00	\$26,780.00		\$26,780.00		\$26,780.00	\$27,583.00		\$803.00				
2553 Transportation-Handicapped	\$0.00	\$990.00	\$450.00	\$210.00	\$450.00		\$210.00		\$210.00	\$450.00		\$450.00		\$450.00	\$600.00		\$150.00				
2554 Transportation-Field Trip	\$1,250.00	\$1,348.53	\$1,250.00	\$608.96	\$1,250.00		\$608.96		\$608.96	\$1,250.00		\$1,250.00		\$1,250.00	\$1,200.00		(\$50.00)				
2555 Transportation-Athletic	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00		\$0.00		\$0.00	\$500.00		\$500.00		\$500.00	\$0.00		(\$500.00)				
2625 School Accreditation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$400.00		\$400.00				
2645 Staff Services-Physicals	\$100.00	\$242.00	\$200.00	\$110.00	\$200.00		\$110.00		\$110.00	\$150.00		\$150.00		\$150.00	\$150.00		\$0.00				
2649 Accured Liability	\$100.00	\$134.52	\$100.00	\$87.48	\$100.00		\$87.48		\$87.48	\$150.00		\$150.00		\$150.00	\$125.00		(\$25.00)				
2660 Data Processing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
4100 Land Acquisition	\$0.00	\$8,735.77	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
4300 Architectural & Engineering	\$1,750.00	\$2,750.00	\$0.00	\$2,433.50	\$0.00		\$2,433.50		\$2,433.50	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
4600 Building Improvement	\$0.00	\$1,650.00	\$0.00	\$4,685.00	\$0.00		\$4,685.00		\$4,685.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
5100 Debt Service	\$0.00	\$0.00	\$102,376.00	\$105,084.38	\$102,376.00		\$105,084.38		\$105,084.38	\$99,339.00		\$99,339.00		\$99,339.00	\$96,300.00		(\$3,039.00)				
5240 Transfer to School Lunch	\$0.00	\$18,417.00	\$0.00	\$15,769.65	\$0.00		\$15,769.65		\$15,769.65	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
Total-General Fund I	\$625,071.00	\$624,215.78	\$738,570.00	\$754,649.92	\$738,570.00		\$754,649.92		\$754,649.92	\$749,159.00		\$749,159.00		\$749,159.00	\$769,517.00		\$20,358.00				
Fund 2-Federal and Special Projects																					
1100 Regular Program	\$0.00	\$0.00	\$0.00	\$1,193.00	\$0.00		\$1,193.00		\$1,193.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
2210 Improvement in Instruction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
2223 Audiovisual Services	\$0.00	\$1,252.97	\$0.00	\$340.27	\$0.00		\$340.27		\$340.27	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				
Total-Fund 2-	\$0.00	\$1,252.97	\$0.00	\$1,533.27	\$0.00		\$1,533.27		\$1,533.27	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00				



Piermont School District  
1993-94 Proposed School District Budget

-C-

Draft III  
2-1-93

	1990-91		1990-91		1991-92		1991-92		1992-93		1993-94		+ or -
	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Expenditure	Proposed		
<b>Fund 3-School Construction</b>													
4100 Land Acquisition	\$0.00	\$60,631.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4300 Architectural & Engineering	\$0.00	\$64,654.01	\$0.00	\$0.00	\$0.00	\$1,416.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4600 Construction Services	\$850,000.00	\$344,181.60	\$0.00	\$0.00	\$0.00	\$407,677.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
Total-Fund 3-School Construction	\$850,000.00	\$469,466.61	\$0.00	\$409,094.16	\$0.00	\$409,094.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>Fund 4-School Lunch</b>													
2560 School Lunch	\$19,729.00	\$23,670.14	\$22,261.00	\$38,835.01	\$24,496.00	\$26,333.00	\$1,837.00						
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
Total-School Budget	\$1,494,800.00	\$1,118,605.50	\$760,831.00	\$1,204,112.36	\$773,655.00	\$795,850.00	\$22,195.00						
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**Piermont School District  
1993-94 Proposed School District Budget**

Draft III  
2-1-93  
1993-94

-1-

	1990-91					1991-92					1992-93					1993-94					+ or -
	Budgeted	Expenditure	Budgeted	Actual	Budgeted	Budgeted	Actual	Budgeted	Budgeted	Budgeted	Budgeted	Actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	
<b>General Fund-1</b>																					
<b>1000 Instruction</b>																					
<b>1100 Regular Education</b>																					
110 Salaries	\$145,590.00	\$148,336.65	\$157,238.00	\$154,693.58	\$161,239.00																\$5,002.00
120 Temporary Salaries	\$2,200.00	\$1,660.00	\$2,200.00	\$1,290.00	\$2,000.00																(\$250.00)
211 Health Insurance	\$7,053.00	\$8,105.46	\$8,530.00	\$11,470.37	\$13,492.00																\$1,356.00
214 Worker's Compensation	\$1,478.00	\$1,385.00	\$1,572.00	\$930.11	\$1,612.00																\$50.00
221 State Retirement(Non-Teach)	\$201.00	\$0.00	\$184.00	\$0.00	\$368.00																(\$59.00)
222 State Retirement	\$1,277.00	\$1,391.16	\$3,556.00	\$2,104.85	\$4,770.00																\$4,756.00
230 FICA	\$11,454.00	\$11,474.80	\$12,186.00	\$12,148.13	\$12,496.00																\$473.00
260 Unemployment Compensation	\$487.00	\$525.45	\$490.00	\$320.34	\$681.00																(\$68.00)
290 Other Employee Benefits	\$3,300.00	\$1,800.00	\$3,800.00	\$1,200.00	\$1,300.00																\$0.00
310 Itinerant Teachers	\$21,860.00	\$21,298.69	\$17,257.00	\$18,650.48	\$17,102.00																\$1,887.00
452 Rental of Equipment	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00																\$0.00
561 Tuition In State	\$114,462.00	\$90,497.54	\$78,872.00	\$74,764.53	\$88,100.00																\$12,690.00
562 Tuition Out of State	\$78,300.00	\$42,208.19	\$66,900.00	\$65,581.33	\$83,698.00																(\$9,308.00)
610 Supplies	\$4,819.00	\$4,895.60	\$5,046.00	\$5,713.29	\$3,967.00																\$2,574.00
630 Books	\$7,036.00	\$6,985.77	\$2,868.00	\$3,054.87	\$5,551.00																\$302.00
640 Periodicals	\$495.00	\$535.25	\$669.00	\$381.40	\$550.00																(\$49.00)
741 Additional Equipment	\$6,298.00	\$5,405.26	\$3,071.00	\$4,190.33	\$2,465.00																(\$1,519.00)
742 Replacement Equipment	\$2,533.00	\$860.43	\$2,161.00	\$732.87	\$889.00																(\$162.00)
751 Additional Furniture	\$0.00	\$429.24	\$0.00	\$2,412.19	\$1,000.00																(\$412.00)
752 Replacement Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00																\$466.00
810 Dues & Fees	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00																\$138.00
890 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00																\$0.00
<b>Total 1100</b>	<b>\$408,848.00</b>	<b>\$347,799.49</b>	<b>\$366,605.00</b>	<b>\$359,943.67</b>	<b>\$402,285.00</b>																<b>\$13,097.00</b>

General Fund-1  
1000 Instruction

1200 Special Education

	1990-91	1990-91	-2- 1991-92	1991-92	1992-93	1993-94	+ or -
	Budgeted	Expenditure	Budgeted	Actual	Budgeted	Proposed	
110 Salaries	\$20,585.00	\$19,654.95	\$25,105.00	\$19,787.20	\$21,057.00	\$26,665.00	\$5,608.00
120 Temporary Salaries	\$250.00	\$1,636.78	\$200.00	\$120.00	\$250.00	\$200.00	(\$50.00)
211 Health Insurance	\$3,526.00	\$3,788.94	\$4,266.00	\$2,739.04	\$4,498.00	\$4,950.00	\$452.00
214 Worker's Compensation	\$208.00	\$197.00	\$251.00	\$120.00	\$211.00	\$267.00	\$56.00
221 State Retirement(Non-Teach)	\$236.00	\$0.00	\$269.00	\$0.00	\$453.00	\$380.00	(\$73.00)
222 Teacher Retirement	\$137.00	\$139.77	\$354.00	\$180.91	\$372.00	\$382.00	\$10.00
230 FICA	\$1,596.00	\$1,628.82	\$1,946.00	\$1,522.90	\$1,632.00	\$2,074.00	\$442.00
260 Unemployment Compensation	\$140.00	\$75.00	\$162.00	\$40.00	\$175.00	\$184.00	\$9.00
320 Instructional Services	\$980.00	\$1,150.00	\$20,607.00	\$11,201.00	\$13,645.00	\$15,354.00	\$1,709.00
330 Physical Therapy	\$0.00	\$1,674.17	\$9,048.00	\$458.47	\$5,760.00	\$4,032.00	(\$1,728.00)
331 Occupational Therapy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,600.00	\$2,600.00
332 Vision Therapy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390 Other Professional Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
561 Tuition In State	\$9,680.00	\$10,955.26	\$39,709.00	\$0.00	\$16,000.00	\$6,500.00	(\$9,500.00)
569 Other Tuition	\$43,117.00	\$47,120.10	\$5,976.00	\$2,570.62	\$6,225.00	\$10,500.00	\$4,275.00
580 Staff Travel	\$400.00	\$27.40	\$400.00	\$458.80	\$200.00	\$400.00	\$200.00
610 Supplies	\$286.00	\$224.97	\$690.00	\$614.72	\$597.00	\$552.00	(\$45.00)
630 Books	\$786.00	\$763.13	\$647.00	\$637.05	\$698.00	\$684.00	(\$14.00)
640 Periodicals	\$29.00	\$48.00	\$60.00	\$51.90	\$30.00	\$63.00	\$33.00
741 Additional Equipment	\$1,233.00	\$1,125.90	\$1,294.00	\$1,094.00	\$661.00	\$250.00	(\$411.00)
742 Replacement Equipment	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
751 Additional Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	(\$400.00)
752 Replacement Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 1200	\$83,219.00	\$90,210.19	\$110,984.00	\$41,596.61	\$72,864.00	\$76,037.00	\$3,173.00

1270 Gifted & Talented

610 Supplies	\$100.00	\$100.00	\$100.00	\$165.20	\$150.00	\$175.00	\$25.00
630 Books	\$430.00	\$0.00	\$200.00	\$205.57	\$150.00	\$200.00	\$50.00
741 Additional Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$220.00	\$160.00	\$200.00	\$160.00	\$200.00	\$200.00	\$0.00
Total 1270	\$750.00	\$260.00	\$500.00	\$530.77	\$500.00	\$575.00	\$75.00



General Fund-1 1000 Instruction	-3-					1993-94 Proposed	+ or -
	1990-91 Budgeted	1990-91 Expenditure	1991-92 Budgeted	1991-92 Actual	1992-93 Budgeted		
1300 Vocational Education							
562 Tuition Out Of State	\$2,650.00	\$7,800.00	\$3,000.00	\$16,500.00	\$15,500.00	\$9,750.00	(\$5,750.00)
Total 1300	\$2,650.00	\$7,800.00	\$3,000.00	\$16,500.00	\$15,500.00	\$9,750.00	(\$5,750.00)
1410 Co-curricular Activities							
110 Salaries	\$1,100.00	\$900.00	\$1,100.00	\$1,100.00	\$1,200.00	\$1,200.00	\$0.00
214 Worker's Compensation	\$11.00	\$8.00	\$11.00	\$7.00	\$12.00	\$12.00	\$0.00
230 FICA	\$86.00	\$88.85	\$85.00	\$84.16	\$93.00	\$93.00	\$0.00
260 Unemployment Compensation	\$11.00	\$3.00	\$11.00	\$2.00	\$15.00	\$15.00	\$0.00
390 Purchased Services	\$300.00	\$300.00	\$350.00	\$295.00	\$400.00	\$500.00	\$100.00
610 Supplies	\$50.00	\$71.24	\$50.00	\$66.73	\$50.00	\$50.00	\$0.00
741 Additional Equipment	\$500.00	\$580.84	\$100.00	\$0.00	\$125.00	\$125.00	\$0.00
810 Dues & Fees	\$225.00	\$105.00	\$225.00	\$20.00	\$225.00	\$225.00	\$0.00
Total 1410	\$2,283.00	\$2,036.93	\$1,932.00	\$1,574.89	\$2,120.00	\$2,220.00	\$100.00
1420 Summer School							
110 Salary	\$0.00	\$0.00	\$0.00	\$276.36	\$0.00	\$0.00	\$0.00
214 Worker's Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 FICA	\$0.00	\$0.00	\$0.00	\$21.14	\$0.00	\$0.00	\$0.00
260 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
561 Tuition	\$0.00	\$982.32	\$2,700.00	\$0.00	\$2,500.00	\$1,630.00	(\$870.00)
610 Supplies	\$0.00	\$0.00	\$0.00	\$17.13	\$0.00	\$0.00	\$0.00
Total 1420	\$0.00	\$982.32	\$2,700.00	\$314.63	\$2,500.00	\$1,630.00	(\$870.00)
Total 1000	\$497,750.00	\$449,088.93	\$485,721.00	\$420,460.57	\$495,769.00	\$505,594.00	\$9,825.00



General Fund-1		-4-				+ or -	
2000 Support Services		1990-91	1990-91	1991-92	1991-92	1992-93	1993-94
		Budgeted	Expenditure	Budgeted	Actual	Budgeted	Proposed
2112 Attendance Services							
390 Purchased Services		\$50.00	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00
Total 2112		\$50.00	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00
2120 Guidance Services							
110 Salary		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310 Purchased Services		\$7,992.00	\$8,057.00	\$8,342.00	\$8,342.00	\$8,676.00	\$8,980.00
610 Supplies		\$45.00	\$58.34	\$0.00	\$0.00	\$23.00	\$0.00
630 Books		\$100.00	\$72.53	\$0.00	\$0.00	\$0.00	\$419.00
741 Additional Equipment		\$75.00	\$43.95	\$213.00	\$160.50	\$459.00	\$0.00
Total 2120		\$8,212.00	\$8,231.82	\$8,555.00	\$8,502.50	\$9,158.00	\$9,399.00
2123 Student Appraisal							
370 Statistical Services		\$400.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00
610 Supplies		\$400.00	\$635.32	\$400.00	\$0.00	\$400.00	\$350.00
Total 2123		\$800.00	\$635.32	\$700.00	\$0.00	\$700.00	\$650.00

General Fund-1 2000 Support Services	-5-					1993-94 Proposed	+ or -
	1990-91 Budgeted	1990-91 Expenditure	1991-92 Budgeted	1991-92 Actual	1992-93 Budgeted		
2130 Health Services							
110 Salary	\$4,663.00	\$4,776.68	\$4,918.00	\$4,409.93	\$5,116.00	\$5,201.00	\$85.00
214 Worker's Compensation	\$47.00	\$44.00	\$49.00	\$26.00	\$51.00	\$52.00	\$1.00
230 FICA	\$362.00	\$365.39	\$381.00	\$337.37	\$396.00	\$403.00	\$7.00
260 Unemployment Compensation	\$47.00	\$17.00	\$49.00	\$9.00	\$64.00	\$52.00	(\$12.00)
330 Pupil Services	\$275.00	\$400.42	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00
580 Staff Travel	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
610 Supplies	\$100.00	\$73.39	\$107.00	\$88.87	\$215.00	\$510.00	\$295.00
630 Books	\$100.00	\$119.90	\$0.00	\$0.00	\$100.00	\$84.00	(\$16.00)
741 Additional Equipment	\$100.00	\$71.19	\$247.00	\$179.14	\$300.00	\$0.00	(\$300.00)
742 Replacement Equipment	\$80.00	\$0.00	\$80.00	\$0.00	\$175.00	\$0.00	(\$175.00)
810 Dues & Fees	\$0.00	\$25.00	\$50.00	\$25.00	\$25.00	\$25.00	\$0.00
Total 2130	\$5,774.00	\$5,892.97	\$6,006.00	\$5,075.31	\$6,567.00	\$6,452.00	(\$115.00)
2140 Psychological Services							
330 Psychological Services	\$3,120.00	\$4,968.36	\$7,540.00	\$1,980.00	\$1,600.00	\$1,000.00	(\$600.00)
Total 2140	\$3,120.00	\$4,968.36	\$7,540.00	\$1,980.00	\$1,600.00	\$1,000.00	(\$600.00)
2150 Speech & Audiology							
310 Instructional Services	\$7,366.00	\$7,366.00	\$7,227.00	\$7,227.00	\$6,354.00	\$7,358.00	\$1,004.00
Total 2150	\$7,366.00	\$7,366.00	\$7,227.00	\$7,227.00	\$6,354.00	\$7,358.00	\$1,004.00
2159 Speech-Summer Services							
310 Instructional Services	\$0.00	\$126.00	\$0.00	\$133.00	\$0.00	\$125.00	\$125.00
Total 2159	\$0.00	\$126.00	\$0.00	\$133.00	\$0.00	\$125.00	\$125.00
2190 Other Support Services							
890 Field Trip Entrance Fees	\$600.00	\$687.50	\$1,000.00	\$911.71	\$700.00	\$1,000.00	\$300.00
Total 2190	\$600.00	\$687.50	\$1,000.00	\$911.71	\$700.00	\$1,000.00	\$300.00

General Fund-1 2000 Support Services	-6-					1993-94 Proposed	1992-93 Budgeted	1991-92 Actual	1991-92 Budgeted	1990-91 Expenditure	1990-91 Budgeted	+ or -
	Budgeted	1990-91	Budgeted	1991-92	Actual							
2213 Instructional Staff Training												
270 Tuition Reimbursement	\$2,200.00	\$3,269.00	\$2,300.00	\$2,882.00	\$2,400.00	\$2,500.00	\$100.00					
320 Instructional Improvement	\$0.00	\$0.00	\$300.00	\$372.33	\$300.00	\$300.00	\$0.00					
580 Staff Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
610 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
741 Additional Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Total 2213	\$2,200.00	\$3,269.00	\$2,600.00	\$3,254.33	\$2,700.00	\$2,800.00	\$100.00					
2221 Educational Media Services												
110 Salary	\$1,746.00	\$1,368.80	\$1,840.00	\$1,917.00	\$1,914.00	\$2,502.00	\$588.00					
120 Substitutes	\$0.00	\$44.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
214 Worker's Compensation	\$18.00	\$13.00	\$18.00	\$11.00	\$19.00	\$25.00	\$1.00					
230 FICA	\$136.00	\$108.06	\$143.00	\$146.63	\$148.00	\$194.00	\$5.00					
260 Unemployment Compensation	\$18.00	\$5.00	\$18.00	\$4.00	\$24.00	\$25.00	\$6.00					
310 Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
440 Repair & Maintenance	\$375.00	\$0.00	\$475.00	\$0.00	\$490.00	\$525.00	\$15.00					
451 Rent	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$750.00	\$0.00					
580 Staff Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Total 2221	\$2,993.00	\$2,238.86	\$3,194.00	\$2,778.63	\$3,295.00	\$4,021.00	\$726.00					
2222 School Library Services												
610 Supplies	\$0.00	\$0.00	\$0.00	\$40.00	\$45.00	\$45.00	\$0.00					
630 Books	\$1,150.00	\$791.25	\$1,150.00	\$617.31	\$1,150.00	\$1,150.00	\$0.00					
640 Periodicals	\$50.00	\$24.97	\$50.00	\$44.97	\$50.00	\$50.00	\$0.00					
Total 2222	\$1,200.00	\$816.22	\$1,200.00	\$702.28	\$1,245.00	\$1,245.00	\$0.00					
2223 Audio-Visual Services												
453 Film Rental	\$375.00	\$390.00	\$415.00	\$420.00	\$440.00	\$460.00	\$20.00					
610 Supplies	\$300.00	\$109.07	\$0.00	\$0.00	\$50.00	\$25.00	(\$25.00)					
741 Additional Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
742 Replacement Equipment	\$0.00	\$32.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Total 2223	\$675.00	\$531.33	\$415.00	\$420.00	\$490.00	\$485.00	(\$5.00)					



General Fund-1		-7-					+ or -	
2000 Support Services		1990-91	1990-91	1991-92	1991-92	1992-93	1993-94	
2311 School Board Services		Budgeted	Expenditure	Budgeted	Actual	Budgeted	Proposed	
110 Salaries		\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214 Worker's Compensation		\$8.00	\$8.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 FICA		\$62.00	\$11.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390 Other Purchased Services		\$0.00	\$551.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
522 Liability Insurance		\$1,504.00	\$1,163.00	\$1,575.00	\$1,680.00	\$1,680.00	\$1,720.00	\$40.00
532 Postage		\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$25.00	\$25.00
540 Advertising		\$500.00	\$639.72	\$300.00	\$75.75	\$300.00	\$250.00	(\$50.00)
610 Supplies		\$0.00	\$19.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
640 Periodicals		\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees		\$973.00	\$1,150.92	\$1,055.00	\$1,021.57	\$1,104.00	\$1,190.00	\$86.00
820 Legal Judgements		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
870 Contingency		\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
890 Miscellaneous		\$250.00	\$75.00	\$150.00	\$1,115.02	\$150.00	\$150.00	\$0.00
Total 2311		\$5,097.00	\$4,439.24	\$4,080.00	\$33,942.34	\$4,234.00	\$4,335.00	\$101.00
2312 Annual Census								
370 Annual Census Taker		\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$0.00
Total 2312		\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$0.00
2313 District Treasurer								
110 Salary		\$550.00	\$550.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00
214 Worker's Compensation		\$6.00	\$5.00	\$6.00	\$4.00	\$6.00	\$6.00	\$0.00
230 FICA		\$9.00	\$7.98	\$47.00	\$27.30	\$15.00	\$30.00	\$15.00
523 Fidelity Bond		\$150.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
531 Telephone		\$0.00	\$12.86	\$0.00	\$27.59	\$0.00	\$25.00	\$25.00
532 Postage		\$175.00	\$168.88	\$200.00	\$177.61	\$210.00	\$210.00	\$0.00
580 Travel		\$0.00	\$0.00	\$0.00	\$24.00	\$0.00	\$25.00	\$25.00
610 Supplies		\$0.00	\$13.00	\$75.00	\$374.98	\$50.00	\$50.00	\$0.00
890 Miscellaneous		\$0.00	\$0.00	\$0.00	\$8.00	\$0.00	\$0.00	\$0.00
Total 2313		\$890.00	\$757.72	\$1,028.00	\$1,243.48	\$881.00	\$946.00	\$65.00



General Fund-1		-8-				+ or -	
2000 Support Services		1990-91	1990-91	1991-92	1991-92	1993-94	1993-94
2314 District Meeting Expenses		Budgeted	Expenditure	Budgeted	Actual	Budgeted	Proposed
110 Salaries		\$125.00	\$300.00	\$125.00	\$125.00	\$125.00	\$125.00
214 Worker's Compensation		\$1.00	\$3.00	\$1.00	\$1.00	\$2.00	\$2.00
230 FICA		\$3.00	\$5.44	\$10.00	\$9.58	\$9.00	\$10.00
390 Other Purchased Services		\$45.00	\$60.00	\$50.00	\$45.00	\$50.00	\$50.00
540 Advertising		\$1,030.00	\$807.23	\$300.00	\$771.56	\$300.00	\$400.00
550 Printing		\$50.00	\$1,030.53	\$50.00	\$45.00	\$50.00	\$50.00
Total 2314		\$1,254.00	\$2,206.20	\$536.00	\$997.14	\$536.00	\$637.00
2315 Legal Services							
380 Legal Services		\$500.00	\$10,698.87	\$2,000.00	\$9,310.70	\$1,750.00	\$1,250.00
Total 2315		\$500.00	\$10,698.87	\$2,000.00	\$9,310.70	\$1,750.00	\$1,250.00
2317 Audit Services							
390 Purchased Services		\$1,780.00	\$1,750.00	\$1,850.00	\$1,850.00	\$1,925.00	\$2,000.00
Total 2317		\$1,780.00	\$1,750.00	\$1,850.00	\$1,850.00	\$1,925.00	\$2,000.00
2321 Office of the Superintendent							
351 SAU Services		\$27,153.00	\$27,153.00	\$32,386.00	\$32,386.00	\$32,033.00	\$33,443.00
Total 2321		\$27,153.00	\$27,153.00	\$32,386.00	\$32,386.00	\$32,033.00	\$33,443.00
2330 Other Support Services							
359 Special Education Management		\$1,020.00	\$1,020.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00
Total 2390		\$1,020.00	\$1,020.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00

General Fund-1 2000 Support Services	-9-					+ or -
	1990-91	1990-91	1991-92	1991-92	1992-93	1993-94
	Budgeted	Expenditure	Budgeted	Actual	Budgeted	Proposed
<b>2410 Office of the Principal</b>						
110 Salary	\$1,668.00	\$0.00	\$1,668.00	\$1,712.89	\$3,469.00	\$4,847.00
214 Worker's Compensation	\$17.00	\$0.00	\$17.00	\$10.00	\$35.00	\$48.00
221 State Retirement(Non-Teach)	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 FICA	\$130.00	\$0.00	\$129.00	\$131.03	\$269.00	\$376.00
260 Unemployment Compensation	\$17.00	\$0.00	\$17.00	\$4.00	\$43.00	\$48.00
310 Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
390 Other Purchased Services	\$0.00	\$0.00	\$0.00	\$306.23	\$0.00	\$0.00
531 Telephone	\$1,463.00	\$1,510.26	\$1,500.00	\$3,065.62	\$2,000.00	\$3,000.00
532 Postage	\$275.00	\$419.02	\$300.00	\$503.13	\$400.00	\$550.00
550 Printing	\$150.00	\$332.00	\$200.00	\$148.00	\$250.00	\$250.00
580 Staff Travel	\$200.00	\$0.00	\$200.00	\$192.20	\$200.00	\$200.00
610 Supplies	\$250.00	\$420.21	\$250.00	\$268.00	\$250.00	\$275.00
630 Books	\$0.00	\$0.00	\$0.00	\$421.25	\$0.00	\$100.00
752 Replacement Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$425.00	\$380.00	\$525.00	\$636.00	\$545.00	\$650.00
<b>Total 2410</b>	<b>\$4,645.00</b>	<b>\$3,061.49</b>	<b>\$4,806.00</b>	<b>\$7,398.35</b>	<b>\$7,461.00</b>	<b>\$11,144.00</b>
<b>2490 Other Support Services</b>						
310 Assemblies	\$50.00	\$0.00	\$125.00	\$1,000.00	\$125.00	\$150.00
890 Miscellaneous	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total 2490</b>	<b>\$50.00</b>	<b>\$25.00</b>	<b>\$125.00</b>	<b>\$1,000.00</b>	<b>\$125.00</b>	<b>\$150.00</b>
<b>2542 Operation of the Building</b>						
420 Water & Sewer	\$1,600.00	\$1,440.00	\$1,600.00	\$1,866.00	\$1,600.00	\$4,400.00
430 Cleaning Service	\$6,060.00	\$6,060.00	\$9,800.00	\$9,799.92	\$10,192.00	\$10,600.00
431 Disposal Service	\$500.00	\$1,057.00	\$650.00	\$1,079.00	\$800.00	\$1,100.00
433 Summer Custodial Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
440 Repair & Maintenance	\$3,000.00	\$4,195.25	\$3,000.00	\$2,010.99	\$3,000.00	\$3,000.00
521 Property Insurance	\$2,261.00	\$2,813.00	\$4,500.00	\$3,482.00	\$3,500.00	\$3,500.00
610 Supplies	\$1,500.00	\$1,644.69	\$1,750.00	\$8,577.93	\$2,250.00	\$4,500.00
652 Electricity	\$3,000.00	\$2,842.61	\$5,500.00	\$6,813.16	\$7,000.00	\$7,200.00
653 Fuel Oil	\$3,250.00	\$3,102.65	\$6,250.00	\$878.51	\$1,250.00	\$1,000.00
657 Propane Gas	\$500.00	\$192.28	\$500.00	\$7,680.74	\$7,500.00	\$7,600.00
741 Additional Equipment	\$0.00	\$0.00	\$0.00	\$14,393.66	\$0.00	\$0.00
890 Miscellaneous	\$0.00	\$5,991.13	\$0.00	\$167.50	\$0.00	\$0.00
<b>Total 2542</b>	<b>\$21,671.00</b>	<b>\$29,338.61</b>	<b>\$33,550.00</b>	<b>\$56,749.41</b>	<b>\$37,092.00</b>	<b>\$42,900.00</b>
						<b>\$5,808.00</b>

General Fund-1 2000 Support Services		1990-91	1990-91	-10- 1991-92	1991-92	1992-93	1993-94	+ or -
		Budgeted	Expenditure	Budgeted	Actual	Budgeted	Proposed	
2543 Care & Upkeep of Grounds								
390 Other Purchased Services		\$0.00	\$0.00	\$0.00	\$103.00	\$200.00	\$350.00	\$150.00
432 Snow Plowing		\$300.00	\$364.00	\$400.00	\$270.00	\$450.00	\$400.00	(\$50.00)
440 Repairs & Maintenance		\$0.00	\$7,480.62	\$200.00	\$800.00	\$200.00	\$300.00	\$100.00
Total 2543		\$300.00	\$7,844.62	\$600.00	\$1,173.00	\$850.00	\$1,050.00	\$200.00
2544 Care & Upkeep of Equipment								
440 Repair & Maintenance		\$906.00	\$416.40	\$1,000.00	\$718.20	\$1,000.00	\$1,000.00	\$0.00
442 Maintenance Contract		\$1,240.00	\$759.50	\$900.00	\$822.00	\$2,900.00	\$3,000.00	\$100.00
742 Replacement Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 2544		\$2,146.00	\$1,175.90	\$1,900.00	\$1,540.20	\$3,900.00	\$4,000.00	\$100.00
2552 Transportation Services								
513 Contracted Services		\$24,500.00	\$16,500.00	\$26,000.00	\$26,000.00	\$26,780.00	\$27,583.00	\$803.00
521 Insurance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 2552		\$24,500.00	\$16,500.00	\$26,000.00	\$26,000.00	\$26,780.00	\$27,583.00	\$803.00
2553 Handicapped Transportation								
513 Other Contracted Transp.		\$0.00	\$990.00	\$450.00	\$210.00	\$450.00	\$600.00	\$0.00
Total 2553		\$0.00	\$990.00	\$450.00	\$210.00	\$450.00	\$600.00	\$0.00
2554 Transportation-Field Trip								
513 Contracted Transportation		\$1,250.00	\$1,348.53	\$1,250.00	\$608.96	\$1,250.00	\$1,200.00	(\$50.00)
Total 2554		\$1,250.00	\$1,348.53	\$1,250.00	\$608.96	\$1,250.00	\$1,200.00	(\$50.00)



General Fund-1 2000 Support Services	-11-					1993-94 Proposed	+ or -
	1990-91 Budgeted	1990-91 Expenditure	1991-92 Budgeted	1991-92 Actual	1992-93 Budgeted		
2555 Athletic Transportation							
513 Contracted Transportation	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
Total 2555	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
2625 School Accreditation							
610 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00
Total 2625	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00
2645 Staff Services-Health							
340 Staff Services	\$100.00	\$242.00	\$200.00	\$110.00	\$150.00	\$150.00	(\$50.00)
Total 2645	\$100.00	\$242.00	\$200.00	\$110.00	\$150.00	\$150.00	(\$50.00)
2649 Staff Services							
226 Accrued Liability	\$100.00	\$134.52	\$100.00	\$87.48	\$150.00	\$125.00	(\$25.00)
Total 2649	\$100.00	\$134.52	\$100.00	\$87.48	\$150.00	\$125.00	(\$25.00)
2660 Data Processing							
360 Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 2660	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Support Services	\$126,071.00	\$143,574.08	\$150,473.00	\$206,216.82	\$154,051.00	\$167,623.00	\$13,372.00



General Fund-1		-12-		1990-91	1990-91	1991-92	1991-92	1991-92	1991-92	1992-93	1993-94	+ or -
2000 Support Services				Budgeted	Expenditure	Budgeted	Budgeted	Actual	Budgeted	Budgeted	Proposed	
4100 Land Acquisition												
710 Land Acquisition				\$0.00	\$8,735.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 4100				\$0.00	\$8,735.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4300 Architecture & Engineering Services												
490 Other Property Services				\$1,750.00	\$2,750.00	\$0.00	\$0.00	\$2,433.50	\$0.00	\$0.00	\$0.00	\$0.00
Total 4300				\$1,750.00	\$2,750.00	\$0.00	\$0.00	\$2,433.50	\$0.00	\$0.00	\$0.00	\$0.00
4600 Buiding Improvement												
390 Other Purchased Services				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
460 Construction Services				\$0.00	\$1,650.00	\$0.00	\$0.00	\$4,685.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 4600				\$0.00	\$1,650.00	\$0.00	\$0.00	\$4,685.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 Debt Services												
830 Principal Payment				\$0.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00
841 Interest Payment				\$0.00	\$0.00	\$57,376.00	\$57,376.00	\$60,084.38	\$54,339.00	\$51,300.00	\$51,300.00	(\$3,039.00)
Total 5100				\$0.00	\$0.00	\$102,376.00	\$102,376.00	\$105,084.38	\$99,339.00	\$96,300.00	\$96,300.00	(\$3,039.00)
5240 Transfer to School Lunch												
880 Fund Transfer				\$0.00	\$18,417.00	\$0.00	\$0.00	\$15,769.65	\$0.00	\$0.00	\$0.00	\$0.00
Total 5240				\$0.00	\$18,417.00	\$0.00	\$0.00	\$15,769.65	\$0.00	\$0.00	\$0.00	\$0.00
Total-General Fund I				\$625,571.00	\$624,215.78	\$738,570.00	\$738,570.00	\$754,649.92	\$749,159.00	\$769,517.00	\$769,517.00	\$20,358.00

Fund 2-Federal & Special Projects	-13-				1993-94	+ or -
	1990-91	1990-91	1991-92	1991-92		
	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Proposed
1100 Regular Program						
610 Supplies	\$0.00	\$0.00	\$0.00	\$99.00	\$0.00	\$0.00
741 Additional Equipment	\$0.00	\$0.00	\$0.00	\$1,094.00	\$0.00	\$0.00
Total 1100	\$0.00	\$0.00	\$0.00	\$1,193.00	\$0.00	\$0.00
2223 Audiovisual Services						
610 Supplies	\$0.00	\$167.11	\$0.00	\$75.00	\$0.00	\$0.00
741 Additional Equipment	\$0.00	\$1,085.86	\$0.00	\$265.27	\$0.00	\$0.00
Total 2223	\$0.00	\$1,252.97	\$0.00	\$340.27	\$0.00	\$0.00
Total Federal & Special Projects	\$0.00	\$1,252.97	\$0.00	\$1,533.27	\$0.00	\$0.00
::						
Fund 3- Building Construction	-14-				1993-94	+ or -
	1990-91	1990-91	1991-92	1991-92		
	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Proposed
4100 Land Acquisition						
710 Land Acquisition	\$0.00	\$60,631.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 4100	\$0.00	\$60,631.00	\$0.00	\$0.00	\$0.00	\$0.00
4300 Architectural & Engineering Services						
490 Architectural & Engineering	\$0.00	\$64,654.01	\$0.00	\$1,416.67	\$0.00	\$0.00
Total 4300	\$0.00	\$64,654.01	\$0.00	\$1,416.67	\$0.00	\$0.00
4600 Building Improvements						
380 Legal Services	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
390 Other Purchased Services	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
460 Construction Services	\$850,000.00	\$339,681.60	\$0.00	\$407,677.49	\$0.00	\$0.00
Total 4600	\$850,000.00	\$344,181.60	\$0.00	\$407,677.49	\$0.00	\$0.00
Total Capital Projects	\$850,000.00	\$469,466.61	\$0.00	\$409,094.16	\$0.00	\$0.00

Fund 4-School Lunch	1990-91		1990-91		-15- 1991-92		1991-92		1992-93		1993-94		+ or -
	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Expenditure	Budgeted	Proposed	Budgeted	Proposed			
2560 School Lunch													
110 Salaries	\$11,675.00	\$12,842.10	\$13,131.00	\$13,719.23	\$13,655.00	\$13,802.00	\$13,655.00	\$13,802.00	\$13,655.00	\$13,802.00	\$13,655.00	\$13,802.00	\$147.00
120 Temporary Salary	\$200.00	\$60.60	\$100.00	\$29.10	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00
214 Worker's Compensation	\$117.00	\$119.00	\$131.00	\$492.00	\$137.00	\$773.00	\$137.00	\$773.00	\$137.00	\$773.00	\$137.00	\$773.00	\$636.00
230 FICA	\$921.00	\$987.02	\$1,018.00	\$1,051.72	\$1,058.00	\$1,070.00	\$1,058.00	\$1,070.00	\$1,058.00	\$1,070.00	\$1,058.00	\$1,070.00	\$12.00
260 Unemployment Compensation	\$116.00	\$45.00	\$131.00	\$28.00	\$196.00	\$138.00	\$196.00	\$138.00	\$196.00	\$138.00	\$196.00	\$138.00	(\$58.00)
390 Other Purchased Services	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$100.00	\$50.00	\$100.00	\$50.00	\$100.00	\$50.00	\$100.00	\$50.00
440 Repairs & Maintenance	\$0.00	\$25.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00
610 Supplies	\$500.00	\$696.25	\$600.00	\$748.89	\$700.00	\$750.00	\$700.00	\$750.00	\$700.00	\$750.00	\$700.00	\$750.00	\$50.00
620 Food	\$6,200.00	\$8,895.17	\$7,000.00	\$9,629.07	\$8,500.00	\$9,500.00	\$8,500.00	\$9,500.00	\$8,500.00	\$9,500.00	\$8,500.00	\$9,500.00	\$1,000.00
741 Additional Equipment	\$0.00	\$0.00	\$0.00	\$5,396.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
751 Additional Furniture	\$0.00	\$0.00	\$0.00	\$7,741.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 2560	\$19,729.00	\$23,670.14	\$22,261.00	\$38,835.01	\$24,496.00	\$26,333.00	\$24,496.00	\$26,333.00	\$24,496.00	\$26,333.00	\$24,496.00	\$26,333.00	\$1,837.00
Grand Total-Piermont	\$1,495,300.00	\$1,118,605.50	\$760,831.00	\$1,204,112.36	\$773,655.00	\$795,850.00	\$773,655.00	\$795,850.00	\$773,655.00	\$795,850.00	\$773,655.00	\$795,850.00	\$22,195.00

Piermont School District  
Revenues and Credits

-16-

	1990-91	1991-92	1992-93	1993-94	+ or -
	Actual	Actual	Actual	Projected	
Unreserved Fund Balance	\$12,644.00	\$8,565.85	\$21,600.55	\$10,500.00	(\$11,100.55)
1000 Revenues From Local Sources					
1121 Current Appropriations	\$583,283.00	\$686,124.15	\$693,670.45	\$740,373.00	\$46,702.55
1312 Tuition	\$7,000.00	\$12,000.00	\$8,800.00	\$9,500.00	\$700.00
1510 Interest on Investments	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
1600 School Lunch Sales	\$4,500.00	\$4,500.00	\$4,900.00	\$6,000.00	\$1,100.00
1910 Rental Income	\$0.00	\$200.00	\$100.00	\$100.00	\$0.00
3000 Revenue from State Sources					
3110 Foundation Aid	\$32,524.00	\$15,703.00	\$26,834.00	\$11,377.00	(\$15,457.00)
3210 School Building Aid	\$0.00	\$13,500.00	\$13,500.00	\$13,500.00	\$0.00
3270 Child Nutrition	\$200.00	\$250.00	\$250.00	\$300.00	\$50.00
3290 Catastrophic Aid	\$1,649.00	\$16,288.00	\$0.00	\$0.00	\$0.00
3910 Other State Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4000 Revenue from Federal Sources					
4410 Chapter One Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4460 Child Nutrition	\$1,500.00	\$1,700.00	\$2,000.00	\$2,200.00	\$200.00
5000 Revenue From Other Sources					
5100 Sale of Bonds & Notes	\$850,000.00	\$0.00	\$0.00	\$0.00	\$0.00
5250 Transfer From Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$1,494,800.00	\$760,831.00	\$773,655.00	\$795,850.00	\$22,195.00



**BALANCE SHEET**  
**June 30, 1992**

School District Piermont

Assets	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
<b>Current Assets</b>						
1. Cash	100	66,245 38	(84 74)	2,305 80	8,953 31	26,181 60
2. Investments	110					
3. Taxes Receivable	120					
4. Interfund Receivables	130					
5. Intergovernmental Receivables *	140	442 52	84 74		1,270 00	
6. Other Receivables *	150	201 96			174 00	
7. Bond Proceeds Receivable	160					
8. Inventories	170					
9. Prepaid Expenses	180					
10. Other Current Assets (Attach Itemization)	190					
11. Total Current Assets (Total of Lines 1 thru 10)		66,889 86	0 00	2,305 80	10,397 31	26,181 60
<b>Fixed Assets</b>						
12. Machinery and Equipment	240					
13. Total Assets (Total of Lines 11 and 12)		66,889 86	0 00	2,305 80	10,397 31	26,181 60

**Liabilities and Fund Equity**

<b>Current Liabilities</b>						
14. Interfund Payables	400					
15. Intergovernmental Payables *	410	133 00				
16. Other Payables *	420	30,228 86				
17. Contracts Payable *	430					
18. Bonds Payable	440					
19. Interest Payable	450					
20. Accrued Expenses	460	48 53				
21. Payroll Deductions and Withholdings	470					
22. Deferred Revenues	480					
23. Other Current Liabilities (Attach Itemization)	490					
24. Total Liabilities (Total of Lines 14 thru 23)		30,410 39				
<b>Fund Equity</b>						
25. Unreserved Retained Earnings	740					
26. Reserve for Encumbrances *	753	14,878 92			5,306 00	
27. Reserve for Special Purposes (Attach Itemization) **	760				5,091 31	26,181 60
28. Unreserved Fund Balance	770	21,600 55	0 00	2,305 80		
29. Total Fund Equity (Total of Lines 25 thru 28) ***		36,479 47	0 00	2,305 80	10,397 31	26,181 60
30. Total Liabilities and Fund Equity (Total of Lines 24 and 29)		66,889 86	0 00	2,305 00	10,397 31	26,181 60

**STATEMENT OF REVENUES**  
For the Fiscal Year Ended June 30, 1992

School District Piermont

**FUNDS**

Description	Acct. No.	(1) General		(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
Revenue From Local Sources	1000						
Taxes	1100						
1. Current Appropriation	1121	686,125 00					
2. Deficit Appropriation	1122						
3.							
4.							
5. Total Taxes (Total of Lines 1 thru 4)		686,125 00					
Tuition	1300						
Regular Day School Tuition	1310						
6. Pupils, Parents & Other Sources	1311						
7. Other LEA's Within New Hampshire	1312	13,200 00					
8. Other LEA's Outside New Hampshire	1313						
9. Summer School Tuition	1320						
Special Education Tuition	1330						
10. Pupils, Parents & Other Sources	1331						
11. Other LEA's Within New Hampshire	1332						
12. Other LEA's Outside New Hampshire	1333						
Area Vocational Tuition	1340						
13. Pupils, Parents & Other Sources	1341						
14. Other LEA's Within New Hampshire	1342						
15. Other LEA's Outside New Hampshire	1343						
16. Driver Education Tuition	1350						
17. Adult Continuing Education Tuition	1360						
18. Total Tuition (Total of Lines 6 thru 17)		13,200 00					



**STATEMENT OF REVENUES**  
**For the Fiscal Year Ended June 30, 1992**

School District Piermont

**FUNDS**

Description	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
Transportation Fees	1400					
Regular Day School	1410					
19. Pupils, Parents & Other Sources	1411					
20. Other LEA's Within New Hampshire	1412					
21. Other LEA's Outside New Hampshire	1413					
Special Education	1430					
22. Pupils, Parents & Other Sources	1431					
23. Other LEA's Within New Hampshire	1432					
24. Other LEA's Outside New Hampshire	1433					
Area Vocational	1440					
25. Pupils, Parents & Other Sources	1441					
26. Other LEA's Within New Hampshire	1442					
27. Other LEA's Outside New Hampshire	1443					
<b>28. Total Transportation Fees (Total of Lines 19 thru 27)</b>						
29. Earnings on Investments	1500	4,647		6,432	126	1,177
30. Food Service	1600				69	35
31. Pupil Activities	1700					
32. Revenue From Community Services Activities	1800				9,179	67
Other Revenue From Local Sources	1900					
33. Rentals	1910					
34. Contributions & Donations	1920					
35. Sale or Compensation for Fixed Assets	1930					
Services Provided other LEA's	1940					
36. School Administrative Unit Assessment	1941					
37. Other LEA's Within New Hampshire	1942					
38. Other LEA's Outside New Hampshire	1943					
39. Services Provided Other Local Governmental Units	1950					
40. Other Local Revenue	1990	8,721	46			
<b>41. Total Other Revenue from Local Sources</b> <b>(Total of Lines 29 thru 40)</b>		13,368	94	6,432	9,306	1,177
<b>42. Total Local Revenue (Total of Lines 5, 18, 28, and 41)</b>		712,693	94	6,432	9,306	1,177



**STATEMENT OF REVENUES**  
For the Fiscal Year Ended June 30, 1992

School District Piermont

**FUNDS**

Description	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
Revenue From State Sources	3000					
Unrestricted Grants-In-Aid	3100					
43. Foundation Aid	3110	15,703 08				
44.						
45.						
46.						
47. Other (Specify)	3190					
48. Total Unrestricted Grants-In-Aid (Total of Lines 43 thru 47)		15,703 08				
Restricted Grant-In-Aid	3200					
49. School Building Aid	3210	13,500 00				
Vocational School Aid	3220					
50. Vocational Tuition	3221					
51. Vocational Transportation	3222					
52. Vocational Buildings	3223					
53. Driver Education	3230					
54. Catastrophic Aid	3240	16,390 30				
55. Adult Education	3250					
56. Dual Enrollment/Child Benefit Serv. (Unfunded)	3260					
57. Child Nutrition	3270					
58. Other	3290	1,500 00			539 00	
59. Total Restricted Grants-In-Aid (Total of Lines 49 thru 58)		31,390 30			539 00	
Revenue In Lieu of Taxes	3800					
60. Business Profits Tax	3810					
Other	3900					
61. Gas Tax Refunds	3910					
62. Total Revenue from State Sources (Total of Lines 48, 59, 60, and 61)		47,093 38			539 00	



**STATEMENT OF REVENUES**  
For the Fiscal Year Ended June 30, 1992

School District Piermont

**FUNDS**

Description	Acct. No.	(1) General		(2) Special Revenue		(3) Capital Projects	(4) Food Service	(5) Capital Reserve
<i>Revenue From Federal Sources</i>	4000							
63. Unrestricted Grants-In-Aid Direct from the Federal Government	4100							
64. Unrestricted Grants-In-Aid from the Federal Government Through the State	4200							
65. Restricted Grants-In-Aid from the Federal Government	4300							
<i>Restricted Grants-In-Aid from the Federal Government Through the State</i>	4400							
66. Elementary/Secondary (ECIA) - Chapter 1	4410							
67. Elementary/Secondary (ECIA) - Chapter 2	4420							
68. Vocational Education (Sub-Part 2)	4430							
69. Vocational Education (Other)	4440							
70. Adult Education	4450							
71. Child Nutrition Programs	4460						6,946 00	
72. Handicapped Programs (P.L. 94-142)	4470							
73. Elementary/Secondary Education Programs (Misc)	4480							
74. Elementary/Secondary Education Programs (Other)	4490			1,533 27				
<b>75. Total Restricted Grants-In-Aid from the Federal Government through the State (Total of Lines 66 thru 74)</b>				1,533 27			6,946 00	
76. Grants-In-Aid from the Federal Government through Other Intermediate Agencies	4700							
77. Revenue In Lieu of Taxes	4800	212 36						
78. Revenue For/On Behalf of LEA	4900							
<b>79. Total Revenue from Federal Sources (Total of Lines 63, 64, 65, 75, 76, 77 and 78)</b>		212 36		1,533 27			6,946 00	

**STATEMENT OF REVENUES**  
For the Fiscal Year Ended June 30, 1992

School District Piermont

**FUNDS**

Description	Acct. No.	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
Other Sources	5000					
80. Sale of Bonds and Notes	5100					
Fund Transfers	5200					
81. Transfer From General Fund	5210					
82. Transfer From Special Revenue Funds	5220				15,769 65	
83. Transfer From Capital Projects Funds	5230					
84. Transfer From Food Service Fund	5240					
85. Transfer From Capital Reserve Fund	5250					
86. Sale or Compensation For Loss of Fixed Assets	5300	500 00				
87. Total Other Sources (Total of Lines 80 thru 86)		500 00			15,769 65	
88. Total Revenues (Total of Lines 42, 62, 78, and 87)*		760,499 68	1,533 27	6,432 93	32,561 01	1,177 35

\* Line 88 must agree with Page 18, Line 14



**GENERAL FUND: STATEMENT OF EXPENDITURES — ELEMENTARY**  
**For the Year Ended June 30, 1992**

School District Piermont

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100	155,983 58	28,173 80	18,950 48	9,149 56	7,335 39	5 00	219,597 81
2. Special Education Programs	1200	19,907 20	4,602 85	12,208 27	1,674 44	1,094 00	160 00	39,646 76
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400	1,376 36	114 30	295 00	83 86		20 00	1,889 52
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130	4,409 93	372 37	8,342 00	88 87	160 50	25 00	8,502 50
8. Psychological	2140					179 14		5,075 31
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190			7,360 00				7,360 00
<i>Instructional</i>	2200						911 71	911 71
11. Improvement of Instruction	2210		2,882 00	372 33				
12. Educational Media	2220	1,917 00	161 63	1,120 00	702 28			3,254 33
13. Other Instructional Staff	2290							3,900 91
<i>General Administration</i>	2300							
14. School Board	2310	518 00	31 56	9,280 67	284 99		23,692 10	33,807 32
15. Office of the Superintendent	2320			22,994 06				22,994 06
16. Special Area Administration	2330							
17. Other General Administration	2390			355 00				
18. School Administration	2400	1,712 89	145 03	5,215 18	268 00	421 25	636 00	355 00
<i>Business</i>	2500							8,398 35
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540							
21. Pupil Transportation	2550			20,951 11	23,950 34	14,393 66	167 50	59,462 61
22. Centralized Internal Servs.	2570			26,608 96				26,608 96
23. Other Business	2590							
24. Managerial	2600		87 48	110 00				197 48
25. Other Supporting Services	2900							
26. Total (Total of Lines 1 thru 25)		185,824 96	36,571 02	134,163 06	36,202 34	23,583 94	25,617 31	441,962 63

**GENERAL FUND: STATEMENT OF EXPENDITURES — MIDDLE/JUNIOR HIGH**  
**For the Year Ended June 30, 1992**

School District \_\_\_\_\_

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100							
2. Special Education Programs	1200							
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130							
8. Psychological	2140							
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210							
12. Educational Media	2220							
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310							
15. Office of the Superintendent	2320							
16. Special Area Administration	2330							
17. Other General Administration	2390							
18. School Administration	2400							
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation of Maint. of Plant	2540							
21. Pupil Transportation	2550							
22. Centralized Internal Serve.	2570							
23. Other Business	2590							
24. Managerial	2600							
25. Other Supporting Services	2900							
<b>26. Total (Total of Lines 1 thru 25)</b>								



**GENERAL FUND: STATEMENT OF EXPENDITURES — HIGH**  
**For the Year Ended June 30, 1992**

School District Piermont

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100			140,345 86				140,345 86
2. Special Education Programs	1200			2,480 62				2,480 62
3. Vocational Education Programs	1300			16,500 00				16,500 00
4. Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130							
8. Psychological	2140			1,980 00				1,980 00
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210							
12. Educational Media	2220							
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310	207 00	10 32	4,901 54	89 99		8,452 49	13,661 34
15. Office of the Superintendent	2320			9,391 94				9,391 94
16. Special Area Administration	2330							
17. Other General Administration	2380			145 00				145 00
18. School Administration	2400							
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540							
21. Pupil Transportation	2550			210 00				210 00
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600							
25. Other Supporting Services	2600							
<b>26. Total (Total of Lines 1 thru 25)</b>		<b>207 00</b>	<b>10 32</b>	<b>175,954 96</b>	<b>89 99</b>		<b>8,452 49</b>	<b>184,714 76</b>

**GENERAL FUND: STATEMENT OF EXPENDITURES — DISTRICT WIDE**  
**For the Year Ended June 30, 1992**

School District Piermont

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
1. Adult/Continuing Education	1600							
2. Community Services	3000							
3. Facilities Acquisition and Construction	4000			7,118 00				7,118 50
Other Outlays	5000							
4. Debt Service	5100						105,084 38	105,084 38
Fund Transfers	5200							
5. Transfer to Special Revenue Funds	5220							
6. Transfer to Capital Project Funds	5230							
7. Transfer to Food Service Fund	5240						15,769 65	15,769 65
8. Transfer to Capital Reserve Fund	5250							
9. Total District Wide (Total of Lines 1 thru 8)		186,031 96	36,581 34	7,118 50			120,854 03	127,972 53
10. Total General Fund*				317,236 52	36,292 33	23,583 94	154,923 83	754,649 92

\* Total of Page 7, Line 26; 8, Line 26; 9, Line 26; 10, Line 9  
 \* Line 10, Column 7, must agree with Page 16, Line 17, Column 1



**SPECIAL REVENUE FUNDS: STATEMENT OF EXPENDITURES — ELEMENTARY**  
**For the Year Ended June 30, 1992**

School District Piermont

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100							
2. Special Education Programs	1200				99 00	1,094 00		1,193 00
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130							
8. Psychological	2140							
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210							
12. Educational Media	2220				75 00	265 27		340 27
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310							
15. Office of the Superintendent	2320							
16. Special Area Administration	2330							
17. Other General Administration	2390							
18. School Administration	2400							
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540							
21. Pupil Transportation	2550							
22. Centralized Internal Servs.	2570							
23. Other Business	2590							
24. Managerial	2600							
25. Other Supporting Services	2800							
26. Total (Total of Lines 1 thru 25)					174 00	1,359 27		1,533 27

**SPECIAL REVENUE FUNDS: STATEMENT OF EXPENDITURES — MIDDLE/JUNIOR HIGH**  
**For the Year Ended June 30, 1992**

School District

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
<i>Instruction</i>	1000							
1. Regular Education Programs	1100							
2. Special Education Programs	1200							
3. Vocational Education Programs	1300							
4. Other Instructional Programs	1400							
<i>Supporting Services</i>	2000							
<i>Pupils</i>	2100							
5. Attendance and Social Work	2110							
6. Guidance	2120							
7. Health	2130							
8. Psychological	2140							
9. Speech Pathology & Audiology	2150							
10. Other Pupils	2190							
<i>Instructional</i>	2200							
11. Improvement of Instruction	2210							
12. Educational Media	2220							
13. Other Instructional Staff	2290							
<i>General Administration</i>	2300							
14. School Board	2310							
15. Office of the Superintendent	2320							
16. Special Area Administration	2330							
17. Other General Administration	2390							
<i>School Administration</i>	2400							
<i>Business</i>	2500							
19. Fiscal	2520							
20. Operation & Maint. of Plant	2540							
21. Pupil Transportation	2550							
22. Centralized Internal Servs.	2570							
23. Other Business	2580							
24. Managerial	2800							
25. Other Supporting Services	2900							
<b>26. Total (Total of Lines 1 thru 25)</b>								



SPECIAL REVENUE FUNDS: STATEMENT OF EXPENDITURES — DISTRICT WIDE  
For the Year Ended June 30, 1992

		School District						Piermont
Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
1. Adult/Continuing Education	1600							
2. Community Services	3000							
3. Transfer to General Fund	5210							
4. Total District Wide (Total of Lines 1 and 2)								
5. Total Special Revenue Funds*					174 00	1,359 27		1,533 27

\* Total of Page 11, Line 26; 12, Line 26; 13, Line 26; 14, Line 4  
\* Line 5, Column 7, must agree with Page 16, Line 17, Column 2

**CAPITAL PROJECTS FUND – DISTRICT WIDE**  
Statement of Expenditures for the Year Ended June 30, 1992

School District Piermont

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
1. Facilities Acquisition and Construction	4000							
2. Total Capital Projects Fund*				409,094 16				409,094 16
				409,094 16				409,094 16

\* Line 2, Column 7, must agree with Page 16, Line 17, Column 3

**FOOD SERVICE FUND**  
Statement of Expenditures for the Year Ended June 30, 1992

Function/Instructional Organization	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Supporting Services	2000							
Business	2500							
Food Service	2560							
3. Elementary		13,748 33	1,571 72		10,377 96	13,137 00	2 00	38,837 01
4. Middle/Jr. High								
5. High								
6. Total Food Service Fund (Lines 3 thru 5)*		13,748 33	1,571 72		10,377 96	13,137 00	2 00	38,837 01

\* Line 6, Column 7, must agree with Page 16, Line 17, Column 4

**CAPITAL RESERVE FUND – DISTRICT WIDE**  
Statement of Expenditures for the Year Ended June 30, 1992

Function	Acct. No.	(1) 100 Salaries	(2) 200 Employee Benefits	(3) 300, 400, 500 Purchased Services	(4) 600 Supplies	(5) 700 Property	(6) 800 Other	(7) Total
Fund Transfers	5200							
7. Transfers to General Fund	5210							
8. Total Capital Reserve Fund*								

\* Line 8, Column 7, must agree with Page 16, Line 17, Column 5

ALL FUNDS: SUPPLEMENTARY EXPENDITURE INFORMATION  
For the Year Ended June 30, 1992

(See Notes Below)

School District Piermont

Description	Function	Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total
1. Special Education Services	ALL	ALL	47,636 02		4,670 62	52,306 64
2. Tuition to LEA's within New Hampshire	ALL	561			74,764 53	74,764 53
3. Tuition to LEA's outside New Hampshire	ALL	582			82,081 33	82,081 33
4. Tuition to Public Academies (Pinkerton & Coe-Brown Only)	ALL	583				
5. Other Tuition	ALL	589	90 00		2,480 62	2,570 62
6. Land	ALL*	710				
7. Land Improvements	ALL*	720				
8. Buildings	ALL*	730				
9. Additional Equipment	ALL*	741	20,438 88			20,438 88
10. Additional Equipment - Furniture and Fixtures	ALL*	751	2,412 19			2,412 19
11. Additional Equipment - Vehicles	ALL*	761				
12. Summer School	1420	ALL	314 63			314 63

\*Include all functions except 4000

STATEMENT OF ANALYSIS OF CHANGES IN FUND EQUITY  
For the Year Ended June 30, 1992

Description	(1) General	(2) Special Revenue	(3) Capital Projects	(4) Food Service	(5) Capital Reserve
13. Fund Equity, July 1, 1991	30,629 71	0 00	404,967 03	16,673 31	25,004 25
Additions:					
14. Revenue*	760,499 68	1,533 27	6,432 93	32,561 01	1,177 35
15. Other Additions**					
16. Total Additions (Lines 14 and 15)	760,499 68	1,533 27	6,432 93	32,561 01	1,177 35
Deletions:					
17. Expenditures***					
18. Other Deletions**	754,649 92	1,533 27	409,094 16	38,837 01	
19. Total Deletions (Lines 17 and 18)	754,649 92	1,533 27	409,094 16	38,837 01	
20. Fund Equity, June 30, 1992**** (Lines 13 and 16 less 19)	36,479 47	0 00	2,305 80	10,397 31	26,181 60



**SCHEDULE OF BONDS AND NOTES**  
**June 30, 1992**

School District Piermont

Project Name	Piermont Village School					Total
1. Bonds/Notes Outstanding, July 1, 1991	850,000 00					850,000 00
2. Add Bonds/Notes Issued During Year						
3. Less Bonds/Notes Retired During Year	45,000 00					45,000 00
4. Bonds/Notes Outstanding, June 30, 1992 (Lines 1 & 2 less 3)	805,000 00					805,000 00

\* Must agree with Page 6, Line 80, Column 3

**SUPPLEMENTARY GENERAL FUND EXPENDITURE INFORMATION**  
**FOR CALCULATION OF INDIRECT COST RATE**

For the Year Ended June 30, 1992

This table must be completed by any district desiring an indirect cost rate

Description	Function	Object	Unallowed	Indirect	Direct
5. School Board (Audit Fees ONLY)	2310			1,850 00	
6. Other Supporting Services - Total	2900*				
7. Office of Superintendent	2320**		5,177 20	27,208 80	
8. Cost of Food	2560	620	9,629 07		

\* Must agree with total of Column 7, Line 25, Pages 7, 8 & 9

\*\* Must agree with total of Column 7, Line 15, Pages 7, 8 & 9

School District Piermont

- Total must agree with Page 1, Lines 5 and 6.
- • Complete if received prior to filing this report.

- \* Total must agree with Page 1, Lines 15, 16 and 17.
- \* \* Complete If prior to filing this report.

Total		Cont'd		
26721	8-10-92	Beckley Cardy	1200-610	46 80
26714		ABC School Supply	1200-741	255 62
26699	8-10-92	Creative Int.	1200-751	192 00
26713		Nancy Sandel	2213-270	748 50
26715	8-10-92	Apple Computer	2410-741	3,755 00
26718		Computer Mart	2542-741	160 00
26700		Oakes Bros.	2542-751	7,178 00
TOTAL				20,184 92

**PIERMONT SCHOOL DISTRICT**

**FINANCIAL STATEMENTS**

**JUNE 30, 1992**



PIERMONT SCHOOL DISTRICT

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# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board  
Piermont School District  
Piermont, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Piermont School District as of and for the year ended June 30, 1992, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Piermont School District as of June 30, 1992, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District as of June 30, 1992, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

October 29, 1992

*Plodzick & Sanderson*  
*Professional Association*

**GENERAL PURPOSE**  
**FINANCIAL STATEMENTS**



EXHIBIT A  
PIERMONT SCHOOL DISTRICT  
Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1992

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$66,245	\$ 8,868	\$2,306
<u>Receivables (Net of Allowances for Uncollectibles)</u>			
Accounts	202	174	
Intergovernmental	877	1,355	
<u>Other Debits</u>			
Amount to Be Provided for Retirement of General Long-Term Debt			
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$67,324</u></b>	<b><u>\$10,397</u></b>	<b><u>\$2,306</u></b>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$30,817	\$	\$
Accrued Payroll and Benefits	49		
Contracts Payable			
Retainage Payable			
Intergovernmental Payable	133		
Due to Student Groups			
General Obligation Debt Payable			
Claims and Judgements Payable			
Total Liabilities	<u>30,999</u>		
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Encumbrances	14,879	5,306	
Reserved for Special Purposes			2,306
<u>Unreserved</u>			
Designated for Special Purposes		5,091	
Undesignated	21,446		
Total Equity	<u>36,325</u>	<u>10,397</u>	<u>2,306</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$67,324</u></b>	<b><u>\$10,397</u></b>	<b><u>\$2,306</u></b>

Fiduciary Fund Types Trust and Agency	Account Group General Long-Term Debt	Totals (Memorandum Only)	
		June 30,	June 30,
		1992	1991
\$	\$	\$ 77,419	\$ 634,129
26,182		376 28,414	146 27,456
	820,000	820,000	850,000
<u>\$26,182</u>	<u>\$820,000</u>	<u>\$926,209</u>	<u>\$1,511,731</u>
\$	\$	\$ 30,817 49	\$ 15,878 703
			167,117
			37,742
		133	249
			28
	805,000	805,000	850,000
	15,000	15,000	
	<u>820,000</u>	<u>850,999</u>	<u>1,071,717</u>
26,182		20,185 28,488	34,253 392,229
		5,091	4,484
		21,446	9,048
<u>26,182</u>		<u>75,210</u>	<u>440,014</u>
<u>\$26,182</u>	<u>\$820,000</u>	<u>\$926,209</u>	<u>\$1,511,731</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B  
PIERMONT SCHOOL DISTRICT  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended June 30, 1992

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
School District Assessment	\$686,125	\$	\$
Intergovernmental Revenues	47,305	10,092	
Charges for Services	13,200	9,180	
Miscellaneous	13,822	126	6,433
<u>Other Financing Sources</u>			
Operating Transfers In		15,770	
Proceeds of Long-Term Debt			
<u>Total Revenues and Other Financing Sources</u>	<u>760,452</u>	<u>35,168</u>	<u>6,433</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	420,461	1,533	
<u>Supporting Services</u>			
Pupils	23,830		
Instructional Staff Services	7,155		
General Administration	80,355		
School Administration	8,398		
Business	86,870	39,911	
Managerial	197		
Facilities Acquisition and Construction	7,119		371,352
<u>Debt Service</u>			
Principal	45,000		
Interest	60,084		
<u>Other Financing Uses</u>			
Operating Transfers Out	15,770		
<u>Total Expenditures and Other Financing Uses</u>	<u>755,239</u>	<u>41,444</u>	<u>371,352</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	5,213	( 6,276)	( 364,919)
<u>Fund Balances - July 1</u>	<u>31,112</u>	<u>16,673</u>	<u>367,225</u>
<u>Fund Balances - June 30</u>	<u>\$ 36,325</u>	<u>\$10,397</u>	<u>\$ 2,306</u>



<u>Fiduciary Fund Type</u> <u>Expendable Trusts</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>June 30, 1992</u>	<u>June 30, 1991</u>
\$	\$ 686,125	\$ 583,283
	57,397	43,887
	22,380	20,400
1,178	21,559	36,202
	15,770	18,417
		<u>850,000</u>
<u>1,178</u>	<u>803,231</u>	<u>1,552,189</u>
	421,994	450,342
	23,830	27,908
	7,155	6,855
	80,355	48,150
	8,398	3,086
	126,781	82,874
	197	377
	378,471	520,345
	45,000	
	60,084	
	<u>15,770</u>	<u>18,417</u>
	<u>1,168,035</u>	<u>1,158,354</u>
1,178	( 364,804)	393,835
<u>25,004</u>	<u>440,014</u>	<u>46,179</u>
<u>\$26,182</u>	<u>\$ 75,210</u>	<u>\$ 440,014</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C  
PIERMONT SCHOOL DISTRICT  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
General and Special Revenue Funds  
For the Fiscal Year Ended June 30, 1992

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
School District Assessment	\$686,124	\$686,125	\$ 1
Intergovernmental Revenues	45,491	47,305	1,814
Charges for Services	12,000	13,200	1,200
Miscellaneous	6,700	13,822	7,122
<u>Other Financing Sources</u>			
Operating Transfers In	_____	_____	_____
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>750,315</u>	<u>760,452</u>	<u>10,137</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	490,316	420,461	69,855
<u>Supporting Services</u>			
Pupils	31,078	23,830	7,248
Instructional Staff Services	7,409	7,155	254
General Administration	42,505	80,355	( 37,850)
School Administration	4,931	8,398	( 3,467)
Business	81,719	86,870	( 5,151)
Managerial	300	197	103
Facilities Acquisition and Construction		7,119	( 7,119)
<u>Debt Service</u>			
Principal	45,000	45,000	
Interest	57,376	60,084	( 2,708)
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>20,311</u>	<u>15,770</u>	<u>4,541</u>
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	<u>780,945</u>	<u>755,239</u>	<u>25,706</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	( 30,630)	5,213	35,843
<u>Fund Balances - July 1</u>	<u>31,112</u>	<u>31,112</u>	_____
<u>Fund Balances - June 30</u>	<u>\$ 482</u>	<u>\$ 36,325</u>	<u>\$35,843</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,950	\$ 10,092	\$ 8,142	\$686,124	\$686,125	\$ 1
	9,180	9,180	47,441	57,397	9,956
	126	126	12,000	22,380	10,380
			6,700	13,948	7,248
	<u>15,770</u>	<u>15,770</u>		<u>15,770</u>	<u>15,770</u>
<u>1,950</u>	<u>35,168</u>	<u>33,218</u>	<u>752,265</u>	<u>795,620</u>	<u>43,355</u>
	1,533	( 1,533)	490,316	421,994	68,322
			31,078	23,830	7,248
			7,409	7,155	254
			42,505	80,355	( 37,850)
			4,931	8,398	( 3,467)
1,950	39,911	( 37,961)	83,669	126,781	( 43,112)
			300	197	103
				7,119	( 7,119)
			45,000	45,000	
			57,376	60,084	( 2,708)
			<u>20,311</u>	<u>15,770</u>	<u>4,541</u>
<u>1,950</u>	<u>41,444</u>	<u>( 39,494)</u>	<u>782,895</u>	<u>796,683</u>	<u>( 13,788)</u>
	( 6,276)	( 6,276)	( 30,630)	( 1,063)	29,567
<u>16,673</u>	<u>16,673</u>		<u>47,785</u>	<u>47,785</u>	
<u>\$16,673</u>	<u>\$10,397</u>	<u>(\$ 6,276)</u>	<u>\$ 17,155</u>	<u>\$ 46,722</u>	<u>\$29,567</u>

The notes to the financial statements are an integral part of this statement.

PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Piermont School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, *Defining the Governmental Reporting Entity*, the School District includes all funds and account groups that are controlled by or dependent on the School District's executive or legislative branches. Control by or dependence on the School District is determined on the basis of budget adoption, outstanding debt secured by revenue or general obligations of the School District, obligation of the School District to finance any deficits that may occur, or receipt of significant subsidies from the School District.

B. *Basis of Presentation*

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the School District are financed. The acquisition, use and balances of the School District's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the School District's Governmental Fund Types:

*General Fund* - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures,



PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Food Service  
Federal/State Projects

*Capital Projects Funds* - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

*FIDUCIARY FUND TYPES*

Fiduciary Funds include Expendable Trust Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds.

*Trust Funds* - Trust Funds are used to account for the assets held in trust by the School District. The following funds are included in this fund type:

Expendable Trust Fund  
School Building Capital Reserve

*ACCOUNT GROUPS*

Account groups are used to establish accounting control and accountability for the School District's general fixed assets and general long-term debt.

*General Fixed Assets Account Group* - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

*General Long-Term Debt Account Group* - This group of accounts is established to account for all long-term debt of the School District.

PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

*Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

*Comparative Data*

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

*C. Basis of Accounting*

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are District assessments (taxes), intergovernmental revenues, charges for services and interest revenue. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due.

*D. Budgetary Accounting*

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the next fiscal year for the General Fund and all Special Revenue Funds. The budget is used by the Department of Revenue Administration each fall to set the tax rate for the applicable municipality. The School Board may transfer appropriations between

PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

operating categories as they deem necessary. All annual appropriations lapse at year end unless encumbered.

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are, therefore, reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

*Budget Basis of Accounting*

The School District's budget is adopted on a basis consistent with generally accepted accounting principles.

State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1991-92, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used to Reduce District Assessment	\$ 8,566
Beginning Fund Balance - Reserved for Encumbrances	<u>22,064</u>
Total Use of Beginning Fund Balance	<u>\$30,630</u>

*E. Assets, Liabilities and Fund Equity*

*1. Cash and Equivalents*

State Statutes authorize the School District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the Commonwealth of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption "Cash and Equivalents."

*2. Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

- a. The District's assessment is recognized when the tax rate is set by the Department of Revenue Administration. The responsibility for the collection of taxes rests with the applicable municipality.
- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Tuition charges are recorded as revenue for the period when service was provided.

3. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the School District as a whole. Accordingly, such unmatured obligations of the School District are accounted for in the General Long-Term Debt Group of Accounts.

4. *Fund Equity*

*Reserved Fund Balance*

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

*Designated Fund Balance*

Designated fund balance indicates that portion of fund equity for which the School District has made tentative plans.



PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

*Undesignated Fund Balance*

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

*F. Compensated Absences*

Employees may accumulate up to 90 days sick leave at a rate of 10 days per year. Vacation is granted in varying amounts based on length of service. Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive earned leave benefits. The estimated value of these benefits on June 30, 1992 is \$36,249.

*NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY*

*Excess of Expenditures Over Appropriations*

*Overexpenditure of Appropriations*

The following governmental funds had an excess of expenditures over appropriations for the year ended June 30, 1992:

<u>Special Revenue Funds</u>	
Food Service	\$37,961
Federal/State Projects	<u>1,533</u>
<u>Total</u>	<u>\$39,494</u>

Overexpenditures in these funds occurred primarily due to the receipt and expenditures of unanticipated funds.

*NOTE 3 - ASSETS*

*A. Cash and Investments*

At year end, the carrying amount of the School District's cash deposits is \$77,419 and the bank balance is \$96,536. Of the bank balance, \$96,536 was covered by Federal depository insurance.

Whenever the Treasurer has in his custody an excess of funds which are not immediately needed for the purpose of expenditure, State Statutes require the Treasurer, with the approval of the School Board, to invest the same in

PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

obligations of the United States Government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within New Hampshire or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the Bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Trust Funds of a school district must be held in the custody of the Trustees of Trust Funds of the town wherein the school district lies or, in the case of a district embracing two or more towns, by the Trustees of that town which the voters of the school district elect. The Town of Piermont Trustees hold the Piermont School District's Trust Funds.

*B. Intergovernmental Receivable*

Amounts due from other governments at June 30, 1992 include:

General Fund:	
Due from other School Districts -	
miscellaneous reimbursements and tuition	\$ 877
Special Revenue Funds:	
Food Service and Federal/State Projects Funds	
Due from the State of New Hampshire - various	
State and Federal grants	1,355
Trust and Agency Funds:	
Capital Reserve Funds in the custody of Town of	
Piermont Trustees of Trust Funds	<u>26,182</u>
<u>Total Intergovernmental Receivable</u>	<u>\$28,414</u>

*NOTE 4 - LIABILITIES*

*A. Intergovernmental Payable*

The School District has recorded \$133 as an intergovernmental payable which represents the indirect cost of a Federal program due to School Administrative Unit No. 23.

PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

B. *Defined Benefit Pension Plan*

The Piermont School District participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for School District employees covered by the system for the year ended June 30, 1992 was \$150,133; the School District's total payroll was \$199,735.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees are required by State Statute to contribute 5.0% of their salary to the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1989. These contributions represented 1.54% for teachers and 2.51% for all other employees. The contribution requirements for the year ended June 30, 1992 were \$9,928, which consisted of \$2,421 from the School District and \$7,507 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1991 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,676,309,803. The system's net assets available for benefits on June 30, 1991 (as reported in the Plan's Audited Annual Report dated December 31, 1991) were at \$1,348,799,019. No more recent figures are available at this time. The percentage that the School District has in relation to the entire plan cannot be determined. The 10-year historical trend information presenting the plan's progress in accumulating sufficient assets to pay benefits when due is presented on pages 73 and 74 of the above referenced annual report of the New Hampshire Retirement System.

PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

C. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the School District for the fiscal year ended June 30, 1992.

General Obligation Debt Payable, July 1, 1991	\$850,000
General Obligation Debt Retired	<u>45,000</u>
General Obligation Debt Payable, June 30, 1992	<u>\$805,000</u>

General obligation debt payable at June 30, 1992 is comprised of the following individual issue:

\$850,000 Elementary School Building Construction Bonds due in annual installments of \$45,000 through January 15, 2001; and \$40,000 through January 15, 2011; interest at variable rates	<u>\$805,000</u>
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The annual requirements to amortize all general obligation debt outstanding as of June 30, 1992, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>June 30,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 45,000	\$ 55,985	\$ 100,985
1994	45,000	52,880	97,880
1995	45,000	49,775	94,775
1996	45,000	46,670	91,670
1997	45,000	43,565	88,565
1998-2011	<u>580,000</u>	<u>298,330</u>	<u>878,330</u>
<u>Totals</u>	<u>\$805,000</u>	<u>\$547,205</u>	<u>\$1,352,205</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit.

*Legal Debt Margin*

According to State Law, School District borrowing may not exceed seven percent (7%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by



PIERMONT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

the Commissioner of Revenue Administration. At June 30, 1992, the Piermont School District is using an equalized value of \$42,773,030 and a legal debt margin of \$2,994,112.

2. *Compensated Absences*

The amount of accumulated unpaid vested leave benefits has not been determined. Therefore the amount, if any, is not included in these financial statements.

<u>Total Long-Term Debt</u>	
General Obligation	\$805,000
Claims and Judgements Payable	<u>15,000</u>
<u>Total</u>	<u>\$820,000</u>

NOTE 5 - FUND EQUITY

*Reserved for Encumbrances*

The General Fund reserve for encumbrances at June 30, 1992 is detailed in Exhibit A-2 and totals \$14,879.

The Special Revenue Fund reserve for encumbrances is as follows:

Food Service Fund	<u>\$5,306</u>
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*Reserved for Special Purposes*

Amounts which are legally restricted for specific future purposes are shown in the financial statements as reserved for special purposes. Those balances at June 30, 1992 were as follows:

<u>Capital Reserve Fund</u>	
School Bus Replacement/School Building	\$26,182
Capital Projects Fund	<u>2,306</u>
<u>Total Reserved for Special Purposes</u>	<u>\$28,488</u>

*Designated for Special Purposes*

The \$5,091 designated for special purposes represents the Food Service Fund balance which management intends to use in the subsequent year.

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

EXHIBIT A-1  
PIERMONT SCHOOL DISTRICT  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended June 30, 1992

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>School District Assessment</u>			
Current Appropriation	<u>\$686,124</u>	<u>\$686,125</u>	<u>\$ 1</u>
 <u>Tuition</u>			
Regular Day School	<u>12,000</u>	<u>13,200</u>	<u>1,200</u>
 <u>Other Local Revenue</u>			
Earnings on Investments	2,000	4,648	2,648
Trust Fund Income		1,934	1,934
Sale of Equipment		500	500
Other	<u>4,700</u>	<u>6,740</u>	<u>2,040</u>
Total Other Local Revenue	<u>6,700</u>	<u>13,822</u>	<u>7,122</u>
 <u>State Sources</u>			
Foundation Aid	15,703	15,703	
School Building Aid	13,500	13,500	
<u>Vocational School Aid</u>			
Catastrophic Aid	16,288	16,390	102
Artists in the Schools		<u>1,500</u>	<u>1,500</u>
Total State Sources	<u>45,491</u>	<u>47,093</u>	<u>1,602</u>
 <u>Federal Sources</u>			
National Forest Reserve	<u>          </u>	<u>212</u>	<u>212</u>
 <u>Total Revenues</u>	750,315	<u>\$760,452</u>	<u>\$10,137</u>
 <u>Unreserved Fund Balance Used to</u>			
<u>Reduce School District Assessment</u>	<u>8,566</u>		
 <u>Total Revenues and Use of Fund Balance</u>	<u>\$758,881</u>		

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1992-93</u>	<u>(Over) Under Budget</u>
\$359,944	\$ 2,543	\$ 8,713
42,127	494	68,863
16,500		( 13,500)
1,890		2,742
<u>420,461</u>	<u>3,037</u>	<u>66,818</u>
8,503		50
5,075		752
1,980		931
7,360		5,560
912		( 133)
<u>23,830</u>	<u>      </u>	<u>88</u>
		<u>7,248</u>
3,254	749	( 1,403)
<u>3,901</u>		<u>908</u>
<u>7,155</u>	<u>749</u>	<u>( 495)</u>
47,469		( 37,850)
32,386		
500		
<u>80,355</u>	<u>      </u>	<u>( 37,850)</u>
<u>8,398</u>	<u>3,755</u>	<u>( 7,222)</u>
60,051	7,338	( 13,870)
<u>26,819</u>		<u>1,381</u>
<u>86,870</u>	<u>7,338</u>	<u>( 12,489)</u>
197		103
<u>206,805</u>	<u>11,842</u>	<u>( 50,705)</u>
<u>7,119</u>	<u>      </u>	<u>( 7,119)</u>
45,000		
<u>60,084</u>	<u>      </u>	<u>( 2,708)</u>
<u>105,084</u>	<u>      </u>	<u>( 2,708)</u>



EXHIBIT A-2  
PIERMONT SCHOOL DISTRICT  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 1992

	Encumbered From 1990-91	Appropriations 1991-92
<u>Current</u>		
<u>Instruction</u>		
Regular Programs	\$ 4,595	\$366,605
Special Programs		111,484
Vocational Programs		3,000
Other Instructional Programs		4,632
Total Instruction	<u>4,595</u>	<u>485,721</u>
<u>Supporting Services</u>		
<u>Pupils</u>		
Attendance and Social Work		50
Guidance		9,255
Health		6,006
Psychological		7,540
Speech Pathology and Audiology		7,227
Other Pupil Services		1,000
		<u>31,078</u>
<u>Instructional Staff Services</u>		
Improvement of Instruction		2,600
Educational Media		4,809
		<u>7,409</u>
<u>General Administration</u>		
School Board		9,619
Office of the Superintendent		32,386
Other General Administration Services		500
		<u>42,505</u>
School Administration		<u>4,931</u>
<u>Business</u>		
Operation and Maintenance of Plant	17,469	36,050
Pupil Transportation		28,200
	<u>17,469</u>	<u>64,250</u>
Managerial Services		300
Total Supporting Services	<u>17,469</u>	<u>150,473</u>
<u>Facilities Acquisition and Construction</u>		
<u>Debt Service</u>		
Principal of Long-Term Debt		45,000
Interest Expense - Long-Term Debt		57,376
Total Debt Service		<u>102,376</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1992-93</u>	(Over) Under <u>Budget</u>
<u>15,770</u>	<u>          </u>	<u>4,541</u>
<u>\$755,239</u>	<u>\$14,879</u>	<u>\$10,827</u>

EXHIBIT A-2 (Continued)  
 PIERMONT SCHOOL DISTRICT  
 General Fund  
 Statement of Appropriations, Expenditures and Encumbrances  
 For the Fiscal Year Ended June 30, 1992

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	<u>Encumbered From 1990-91</u>	<u>Appropriations 1991-92</u>
<u>Other Financing Uses</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Fund</u>		
Food Service Fund	<u>          </u>	<u>20,311</u>
<u>Total Appropriations.</u>		
<u>Expenditures and Encumbrances</u>	<u>\$22,064</u>	<u>\$758,881</u>

EXHIBIT A-3  
PIERMONT SCHOOL DISTRICT  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended June 30, 1992

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<u>Unreserved - Undesignated</u> <u>Fund Balance - July 1</u>		\$ 9,048
<u>Deductions</u>		
Unreserved Fund Balance Used to Reduce 1991-92 School District Assessment	<u>8,566</u>	\$ 482
<u>Additions</u>		
<u>1991-92 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$10,137	
Unexpended Balance of Appropriations (Exhibit A-2)	<u>10,827</u>	
1991-92 Budget Surplus		<u>20,964</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - June 30</u>		<u>\$21,446</u>



EXHIBIT B-1  
PIERMONT SCHOOL DISTRICT  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 1992

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ASSETS	Food Service Fund	Federal/State Projects Fund	Totals	
			June 30, 1992	June 30, 1991
Cash and Equivalents	\$ 8,953	(\$ 85)	\$ 8,868	\$15,539
<u>Receivables</u>				
Accounts	174		174	
Intergovernmental	<u>1,270</u>	<u>85</u>	<u>1,355</u>	<u>1,383</u>
 TOTAL ASSETS	 <u>\$10,397</u>	 <u>\$-0-</u>	 <u>\$10,397</u>	 <u>\$16,922</u>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Intergovernmental Payable	\$	\$	\$	\$ 249
 <u>Equity</u>				
<u>Fund Balances</u>				
Reserved for Encumbrances	5,306		5,306	12,189
<u>Unreserved</u>				
Designated for				
Special Purposes	<u>5,091</u>	<u>---</u>	<u>5,091</u>	<u>4,484</u>
Total Equity	<u>10,397</u>	<u>---</u>	<u>10,397</u>	<u>16,673</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$10,397</u>	 <u>\$-0-</u>	 <u>\$10,397</u>	 <u>\$16,922</u>

EXHIBIT B-2  
PIERMONT SCHOOL DISTRICT  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 1992

	Food Service Fund	Federal/State Projects Fund	Totals	
			June 30, 1992	June 30, 1991
<u>Revenues</u>				
Intergovernmental Revenues	\$ 8,559	\$1,533	\$10,092	\$ 9,250
Charges for Services	9,180		9,180	8,400
Miscellaneous	126		126	
<u>Other Financing Sources</u>				
Operating Transfers In	<u>15,770</u>	<u>      </u>	<u>15,770</u>	<u>18,417</u>
<u>Total Revenues and Other Financing Sources</u>	<u>33,635</u>	<u>1,533</u>	<u>35,168</u>	<u>36,067</u>
<u>Expenditures</u>				
<u>Current</u>				
Instruction		1,533	1,533	1,253
<u>Supporting Services</u>				
Business	<u>39,911</u>	<u>      </u>	<u>39,911</u>	<u>25,676</u>
<u>Total Expenditures</u>	<u>39,911</u>	<u>1,533</u>	<u>41,444</u>	<u>26,929</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	( 6,276)		( 6,276)	9,138
<u>Fund Balances - July 1</u>	<u>16,673</u>	<u>      </u>	<u>16,673</u>	<u>7,535</u>
<u>Fund Balances - June 30</u>	<u>\$10,397</u>	<u>\$ -0-</u>	<u>\$10,397</u>	<u>\$16,673</u>

EXHIBIT B-3  
PIERMONT SCHOOL DISTRICT  
Special Revenue Fund - Food Service Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 1992

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Revenues

Intergovernmental

Federal Lunch Reimbursement	\$ 5,400
Federal Milk Reimbursement	146
State Reimbursement	539
USDA Commodities	2,474

Charges for Services

Lunch and Milk Sales	9,180
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Miscellaneous

Interest Income	126
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Other Financing Sources

Operating Transfers In

General Fund	<u>15,770</u>
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Total Revenues and Other Financing Sources

\$33,635

Expenditures

Current

Business

Food Purchases	\$12,103
Labor and Benefits	15,320
Expendable Supplies	749
Equipment	11,737
Other	<u>2</u>

Total Expenditures

39,911

Excess (Deficiency) of Revenues and Other

<u>Financing Sources Over (Under) Expenditures</u>	( 6,276)
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Fund Balance - July 1

16,673

Fund Balance - June 30

\$10,397

SCHOOL BUILDING CAPITAL RESERVE FUND  
FOR CAPITAL IMPROVEMENTS OR LAND  
CASH EQUIVALENT FUND  
December 31, 1992

Beginning Balance, 1/1/92	25,711.98
Dividend Income	910.06
Shares Purchased	0.00
Shares Sold	0.00
Ending Balance, 12/31/92	26,622.04

SCHOLARSHIP FUND  
December 31, 1992

Beginning Balance, 1/1/92	5,905.19
Scholarships Awarded	-400.90
Interest Earned	313.48
New Funds:	
In Memory of Eugene B. Robbins	200.00
Ending Balance, 12/31/92	6,017.77

SCHOOL TRUST FUND  
FOR SUPPORT OF THE SCHOOL  
December 31, 1992

Name of Investment	Dividend or Interest Income	Total Shares Owned	Principal Amount Market Value or Year End Balance
Fidelity Cash Reserves	136.81	3,713.000	3,713.20
Fidelity Puritan Fund	1,281.20	1,746.045	25,736.70
Seligman Fund	397.17	1,074.078	13,737.46
TOTALS	1,915.18		43,187.36



## PIERMONT SCHOOL DISTRICT

1991 - 1992

To the School Board and Citizens of the Piermont School District:

Number of pupils registered during the year	88
Average Daily Membership	73.7
Percent of Attendance	96.0%
Number of pupils neither absent nor tardy	7
Number of pupils whose tuition was paid by district	
Elementary	0
Junior High	0
Secondary	26

### ENROLLMENT BY GRADE

Piermont	K	1	2	3	4	5	6	7	8	TOTAL
VillageSchool	13	7	9	7	9	11	11	2	16	85

### HONOR ROLL

1991 - 1992 Academic Year

In order to be named to the honor roll a student must be in grades five through eight and receive A's and B's in all subject areas, social adjustment, and work habits. The following is a list of students that were names to the honor roll for all four marking periods.

George Hill	Grade 8	Michael Jackson	Grade 8
Gail Lamarre	Grade 8	Erika Sundnas	Grade 8
Morgan Wienberg	Grade 8	Timothy Lamarre	Grade 6
Jacob Musty	Grade 6	Elizabeth Adams	Grade 5
Matthew Elliott	Grade 5	Emily Shipman	Grade 5

### SCHOLARSHIPS

Susan Belyea - Roger Williams College  
Daniel Coulter - New Hampshire Technical College  
Michael Hogan - New Hampshire Technical College  
Asa Metcalf - University of New Hampshire  
Freeman Robie - Messiah College  
James Trussell - New Hampshire Technical College  
Peter Trussell - Boston University  
Cynthia Underhill - University of New England  
Amy Winot - Plymouth State College

### PERFECT ATTENDANCE

1991 - 1992 Academic Year

Michael Jackson	Grade 8	Joshua Hutchins	Grade 7
Jen Dyer	Grade 6	Matthew Elliott	Grade 5
Tyler Musty	Grade 4	Carrie Putnam	Grade 2
Jonathan Lang	Kindergarten		

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and citizens of Piermont, I submit my sixth annual report.

Since July 1, 1987 school boards and administration within School Administrative Unit 23 identified fifteen key long range goals. This past summer the SAU published a report that summarized the progress that has been made toward each goal. The report covered topics such as the:

1. Formation of SAU-wide curriculum committees to develop and revise K-12 curriculum.
2. Formation of the Curriculum Advisory Council consisting of teachers, administrators and school board members to oversee the systematic approach to curriculum development, revision and evaluation.
3. Passage of the bond issues that resulted in the construction of the Lin-Wood Elementary School and the Haverhill Cooperative Middle School; renovations and addition to Woodsville Elementary School, Woodsville High School, Bath Village School, Monroe Consolidated School, Piermont Village School and Warren Village School; and renovations to Lin-Wood Middle/High School.
4. Formation of a staff development program that focused on collaborative decision-making; curriculum improvement and instruction; middle school education; inclusion of special needs students in the regular classroom; alternative student assessment models; elementary science and math instruction; and computer technology.
5. Introduction of a long range planning process. School boards have met to develop short and long range goals and objectives.
6. The revision of the professional staff evaluation process to emphasize the improvement of instruction and the development of an evaluation process for all administrative and support staff.
7. Development of SAU cooperative programs and committees in such areas as policy development; gifted and talented education; student assessment; staff development; technology; drug and alcohol and health education; and special education services.
8. Increased involvement of community members in areas such as building committees, goal setting, principal selection committees, and school advisory committees.

## Superintendent's Report (Cont.)

Copies of the report School Administrative Unit #23 Five Year Progress Report, 1987-1992; will be available at each annual school district meeting or may be obtained at the School Administrative Unit office in Woodsville or Lincoln.

A lot of exciting things have happened at the Piermont Village School this year. Principal Jane Slayton's report highlights many of those activities. High school students continue to attend Orford, Oxbow, Hanover and Woodsville High School. Orford may be undergoing some changes next year since Principal Patricia Davenport will be leaving in June.

Woodsville High recently underwent an accreditation visit by the New England Association of Schools and Colleges. The report cited the school ". . . as a wonderful, small American high school depicting many of the characteristics identified in research as advantages of small schools." Copies of the full report have been sent to public libraries in Haverhill, Bath, Benton, Monroe, Piermont and Warren.

In closing I would like to welcome Linda Nelson our new Assistant Superintendent of Schools. She replaces James Gaylord who left us in August to become the Superintendent of Schools in Whitefield, NH. Ms. Nelson will be working primarily in the Bath, Monroe and Haverhill Cooperative School District. I would also like to thank Dr. Pfeifer, Ms. Slayton, the school board, faculty, staff, and the citizens of Piermont for your support. It continues to be a pleasure to work in your community.

Respectfully submitted,

Douglas B. McDonald, Ed.D.



## REPORT OF THE ASSISTANT SUPERINTENDENT OF SCHOOLS

To the School Board and Voters of the Piermont School District, I submit my sixth annual report

In the educational research, there is a strong correlation between school excellence and community support of education. In spite of limited financial resources, Piermont is a community that values, supports, and promotes educational excellence. For five years, I have had the benefit of working with you to sustain this educational culture. During this period, I have tried to provide the Piermont community a visible representative of your SAU. Every moment of this work has been a worthwhile experience. I have grown tremendously by having the opportunity to work in partnership with this community, its School Board, teachers, principal, and staff. I would like to thank you for including me in a unique educational venture.

I can not say enough about the quality of leadership and dedication of the Piermont School Board. Their dedication to educational excellence is extraordinary. They donate many hours to creating educational opportunities for the children.

One of my greatest joys has been in working in partnership with the staff at the Piermont Village School. All of them spent countless hours attempting to improve the curriculum and their teaching delivery. They embody the "Can Do" spirit. They are whole children oriented and work to individualize student programs as needed. The support staff add a lot to the school. They deeply care about the children and the school.

Ms. Jane Slayton is one of the best school administrators that I have ever worked with. She is energetic, thoughtful, and caring. She dedicates many, many hours to her position.

I hope that the community will continue to recognize the contribution of the staff and Jane. They are a valuable resource.

I have been fortunate to have served the Piermont School District. I would like to thank all of the voters and the School Board for your support of the school district. Piermont is a unique place and embodies the best qualities of an educational system.

Respectfully submitted,

Keith M. Pfeifer

Assistant Superintendent of Schools - SAU #23



## PIERMONT SCHOOL NURSE'S REPORT

The 1992 year was full and busy. The usual topics of personal hygiene healthy habits, AIDS, communicable diseases, dental care, and nutrition were covered on different levels in grades kindergarten - eight.

Grades five - eight were fortunate to have classes covering the changes of puberty (social, emotional, physical) taught by Mr. Shaun Donahue, the SAU #23 Health Education Coordinator, and myself. These classes prepare a foundation of knowledge on which students start to build decision - making skills and awareness of the importance of self respect.

Students in grade four participated in a smoking prevention program called "The Class of 2000". These students prepared and performed a skit promoting nonsmoking. They signed a pledge to refrain from smoking, thus hoping to be the first nonsmoking class to graduate from high school in the year 2000! This is a nation wide program. The students did a great job and were wonderful to work with.

Pre-kindergarten screening was done in the spring - a wonderful introduction to the school and staff for our youngest pupils.

The 1992-93 school year started in September with examinations for pediculosis. Only two cases were found (those summer camp experiences!) and easily treated.

Vision and hearing screenings were done with five referrals made.

The third and fourth grade class had some up close looks at X-Rays and bones to have a different "view" on how their body looks and works. Nutrition was included in this class to emphasize healthy bones and bodies.

With new students, assorted office visits (for first aid and general reassurance), and several impromptu classes on hygiene and use of public facilities, we had a busy year.

"Healthy minds, healthy bodies." Healthy habits develop into lifelong good health. We hope to help prepare students for the challenge they face by helping them learn and develop habits they will carry with them throughout their lives.

Respectfully submitted,  
Donna S. Gaylord, RN

## SCHOOL ADMINISTRATIVE UNIT 23

### REPORT OF SUPERINTENDENT'S AND ASSISTANT SUPERINTENDENTS' SALARIES

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire requires that school district annual reports show the total amount paid to the Superintendent and Assistant Superintendents.

One-half of the School Administrative Unit expenses is prorated among the several school districts of the Unit on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30. The Superintendent of S.A.U. #23 during the 1992-93 school year will receive a salary of \$69,260.00 prorated among the several school districts. The Assistant Superintendents will receive salaries of \$55,700.00 and \$51,700.00 prorated among the several school districts.

The table below shows the proration of salaries to each school district:

	<b>SUPERINTENDENT'S SALARY</b>
Bath	\$ 3,138.00
Benton	436.00
Haverhill Cooperative	23,846.00
Lincoln-Woodstock Cooperative	28,985.00
Monroe	5,977.00
Piermont	3,193.00
Warren	<u>3,685.00</u>
	\$69,260.00

	<b>(1) ASSISTANT SUPERINTENDENT'S SALARY</b>	<b>(2) ASSISTANT SUPERINTENDENT'S SALARY</b>
Bath	\$ 2,523.00	\$ 2,342.00
Benton	351.00	326.00
Haverhill Coop	19,178.00	17,800.00
Lincoln-Woodstock	23,310.00	21,636.00
Monroe	4,807.00	4,462.00
Piermont	2,568.00	2,384.00
Warren	<u>2,963.00</u>	<u>2,750.00</u>
	\$55,700.00	\$51,700.00

**PIERMONT SCHOOL DISTRICT  
BOND PAYMENT SCHEDULE**

	Principal	Interest
1992	45,000.00	57,537.50
1993	45,000.00	54,432.50
1994	45,000.00	51,327.50
1995	45,000.00	48,222.50
1996	45,000.00	45,117.50
1997	45,000.00	42,012.50
1998	45,000.00	38,907.50
1999	45,000.00	35,802.50
2000	45,000.00	32,697.50
2001	45,000.00	29,592.50
2002	40,000.00	26,660.00
2003	40,000.00	23,900.00
3004	40,000.00	21,140.00
2005	40,000.00	18,360.00
2006	40,000.00	15,560.00
2007	40,000.00	12,760.00
2008	40,000.00	9,940.00
2009	40,000.00	7,100.00
2010	40,000.00	4,260.00
2011	40,000.00	1,420.00

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**SCHOOL TRUST FUND  
FOR SUPPORT OF THE SCHOOL  
December 31, 1992**

<u>Name of Investment</u>	<u>Dividend or Interest Income</u>	<u>Total Shares Owned</u>	<u>Principal Amount Market Value or Year End Balance</u>
Fidelity Cash Reserves	136.81	3,713.000	3,713.20
Fidelity Puritan Fund	1,281.20	1,746.045	25,736.70
Seligman Fund	397.17	1,074.078	13,737.46
<b>TOTALS</b>	<b>1,915.18</b>		<b>43,187.36</b>

# REPORT OF SCHOOL DISTRICT TREASURER

For The

Fiscal Year July 1, 1991 To June 30, 1992

## SUMMARY

Cash on Hand, July 1, 1991		63,161.01
Received from Selectmen	686,125.00	
Revenue from State Sources	51,828.38	
Revenue from Federal Sources	4,063.00	
Received from Tuitions	13,200.00	
Received as income from Trust Funds	1,981.05	
Received from Sale of Notes & Bonds	574,325.73	
Received from all Other Sources	<u>32,704.32</u>	
 TOTAL RECIEPTS		 1,364,227.48
 TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR		 1,427,388.49
 LESS SCHOOL BOARD ORDERS PAID		 1,346,534.99
 BALANCE ON HAND June 20, 1992		 80,853.50

Ellen A Putnam  
District Treasurer

## SCHOOL BUILDING CAPITAL RESERVE FUND FOR CAPITAL IMPROVEMENTS OR LAND CASH EQUIVALENT FUND December 31, 1992

Beginning Balance, 1/1/92	25,711.98
Dividend Income	910.06
Shares Purchased	0.00
Shares Sold	0.00
Ending Balance, 12/31/92	26,622.04

## SCHOLARSHIP FUND December 31, 1992

Beginning Balance, 1/1/92	5,905.19
Scholarships Awarded	-400.90
Interest Earned	313.48
New Funds:	
In Memory of Eugene B. Robbins	200.00
Ending Balance, 12/31/92	6,017.77



## PRINCIPAL'S REPORT

To the School Board and voters of the Piermont School District, I submit my sixth annual report.

We've been in our new school for a year now. Our curriculum has expanded greatly because of our space. There are no limits as to what we can do! The children are fortunate to have this facility. The Piermont Village School continues to provide a nurturing, educationally challenging, and safe environment for the education of your child. There are many factors that go into making the Piermont Village School such a special place. One significant factor is the supportive community base. Most of what we do would not be possible without this support. Another factor is the group of dedicated professionals that work with the children. The instructors are excited about teaching and they want to help children share in the excitement of learning. The teachers are continually looking for new and more effective ways to teach. The curriculum is flexible and individualized enough to challenge gifted students without frustrating those that learn at a slower pace. The instruction is lively and creative, yet thoughtful and carefully attuned to the interest and abilities of the students. Expectations are high but realistic, and individual differences in learning rate and style are understood and appreciated. Academic excellence is valued and students are expected to work hard. Our students are active participants in the learning process. Students, parents, and teachers continue to work together as a team.

Much of our learning takes us out of the classroom. Many innovative people and/or activities come into our classrooms. These are the events I will highlight as I summarize the school months. All of these activities are in addition to regular instruction in language arts, science, history, geography, mathematics, Spanish, physical education, music, and art.

1992 began with the Piermont Village School welcoming Emile Birch, a famous sculptor. He shared his talents with us from January until March. Under his guidance, we were able to create a permanent masterpiece to grace our new lobby. Students created the village of Piermont nestled in the palm of a hand. Several imaginative animals, people, and vehicles are also found in the background. This soon became a community project which made it even more special. The Grand Unveiling of the sculpture took place after a community pot luck dinner in March. This artist's residency was possible due to a grant to we received through the N.H. Council of the Arts.

In January, we also hosted our first basketball games in our new gymnasium. The Piermont Panthers looked fantastic! We certainly have a home court advantage!

Interested students participated in a downhill ski program at Tenney Mountain for the second winter. Cross-country ski program did not fare as well due to insufficient snowcover.

## PRINCIPAL'S REPORT (CONT.)

Piermont Village School was one of ten schools in the state to be chosen to be part of an innovative pilot program! Project H.O.M.E. (Habitat Opportunities for Management and Enhancement) is coordinated by the N.H. Fish and Game Department and U.N.H. Cooperative Extension. Together we worked as team to make schoolyard habitat improvements. A site assessment inventory and a management plan was completed. Children planted a vegetable garden to attract rabbits and set up brush piles for them to hide among. This will be an ongoing project.

Students in grades 3 - 8 participated in the D.A.R.E. (Drug and Alcohol Resistance Program. Important refusal skills were learned and practiced by the students under the direction of Officer McDonald of the Haverhill Police Department.

Gail Gibbons, a widely acclaimed local author of children's books, showed students slides of her work and discussed her books, particularly the illustrations and the steps involved in book production. The Piermont Public Library and the classrooms had many of her books on display. Several students brought in their own books from home to have them autographed. Students wrote their own books in the style of Gail Gibbons. Her visit culminated this successful and enriching activity. This, too, was made possible through a grant.

Project Saturday took place at our school in February. Students were able to learn more about rocketry, oragami, computer programming, holiday crafts, etc. It was a great way to spend a Saturday!

The seventh and eighth grade class received karate' instruction from Rick, Barley, and Morgan Weinberg throughout the year. Students participated in a tournament and many even earned yellow belts. We were grateful for the time and expertise shared with us.

Also in February, students and staff registered for the Mock Presidential Primary Election. A mock press conference was held first so the voters could learn more about the candidates and ask them questions. All major candidates (and a few unknowns) were represented by the students. When the votes were tallied, President George Bush was the Republican winner with 77% of the vote and Senator Paul Tsongas was the Democratic winner with 39% of the vote.

At the end of February, the 5th - 8th grade students, teachers, and some community members packed up and went out to Lake Armington for three days. Cross-country ski equipment was rented for all thanks to the volunteers in Piermont. Many children brought ice skates and snowshoes, too. The first day, Dr. Blaisdell set up ice fishing equipment and let half the students fish while Dr. Medlicott and Mr. Hill worked with the other half of the students on



## PRINCIPAL'S REPORT (CONT.)

outdoor emergency first aid. After dinner we had a bonfire and a Navajo freshman from Dartmouth told us about his experiences growing up on a reservation. The next morning, Mr. Northam Parr, the county forester, took us on a short hike and we practiced tree identification and discussed logging practices and various aspects of forestry. In the afternoon, Officer Craig Jewett took the students to beaver lodges on the big side of the lake. Using a stethoscope students were able to listen to the beavers. Several animal tracks were identified and students were able to recognize patterns. Later that day, Mr. Hill did orienteering activities with groups of students. That night, we had musical entertainment and a sing-along. Our final day was spent learning about the Ore Hill Mine area. We were shown mineral samples by Mr. Anderson from the Wentworth Rock and Mineral Shop. He then hiked with us to the Ore Hill mine and back. It was a very educational, three day experience!

Michael Jackson, an eighth grade student, advanced to the second level of the National Geographic society Geography Bee Competition. After winning at the school level, he took a written examination and scored among the top one hundred students in the state. He then went on to compete at Keene State College and did very well. We were very proud of his accomplishments!

In March, Piermont's Odyssey of the Mind teams were very successful at the regional competition! The teams did exceptionally well in this creative problem solving competition. The older team even advanced to the state level after receiving a first place standing. The students put an extraordinary amount of effort and energy into this endeavor. Way to go, OMERS!

We were very proud of Matthew Hogan when he received an outstanding achievement award in the New Hampshire Dairy Promotion Poster Contest.

At the end of March, Mr. Shaun Donahue and I facilitated a course called "Developing Capable People." It was an enjoyable nine weeks spent with a wonderful group of parents, teachers, and community members. I know I certainly learned a lot.

The Painted Indian Drum Dancers came to our school in April. This small group of dancers, ages 7 - 12, from Bradford and Newbury Elementary Schools, performs Native American dances, fully costumed in a variety of tribal garb. They were excellent and we hope to have them come back again!

Also in April, students in grades 1 - 8 were administered the Metropolitan Achievement Tests.

Rachael Brown and Tyler Musty were winners in the "Great Stone Face" poster contest. The third and fourth grade class received this exciting news while touring the Grafton County Complex. Our school received a lilac bush for participating.

## PRINCIPAL'S REPORT (CONT.)

The Piermont Conservation Committee and the seventh and eighth grade class planted 99 Norway maples behind the school. This was part of an Earth Day/Arbor Day Celebration. These trees will be transplanted to different localities in town over the next few years.

Sports Achievement Night was celebrated with a basketball game between the parents/teachers and the student athletes. Naturally, the younger team outran, outscored, and outlasted the older team! After the game we were all treated to ice cream sundaes by the Volunteers in Piermont.

During the first week of April, the students were administered the Metropolitan Achievement Test. This was the First year that the Metropolitan test was given. The California Achievement Test was given formerly but the State of New Hampshire is no longer financially supporting this test. Summary score indicate that students in the first grade scored well above average including the 74th percentile in Mathematics, 76th percentile in Language, and 76th percentile on the basic battery. Students in the second grade also did well scoring the 80th percentile in Reading, 66th percentile in Mathematics, 67th percentile in Language, 73rd percentile in Science, and the 97th percentile in Social Studies. The third grade scored the 44th percentile in Reading, 35th percentile in Mathematics, 24th percentile in Language, 71st percentile in Science, and the 60th percentile in Social Studies. The fourth grade students performed extraordinary well scoring the 93rd percentile in Reading, 85th percentile in Mathematics, 94th percentile in Language, 90th percentile in Science, and 92nd percentile in Social Studies. Fifth grade students also did well scoring the 75th percentile in Reading, 64th percentile in Mathematics, 77th percentile in Language, 75th percentile in Science and Social Studies. Sixth grade students turned in a solid performance scoring the 77th percentile in Reading, 47th percentile in Mathematics, 86th percentile in Language, 95th percentile in Science and the 80th percentile in Social Studies. Seventh graders scored the 35th percentile in Reading, 51st percentile in Mathematics, 15th percentile in Language, 33rd percentile in Science, and 53rd percentile in Social Studies. Eighth Grade students performed admirably scoring the 80th percentile in Reading, the 76th percentile in Mathematics, the 83rd percentile in Language, the 87th percentile in Science and the 92nd percentile in Social Studies. Even though our students performed well in general, there is still room for improvement.

The Science Fair was held at the end of April. The students really had some creative projects! The steps of the Scientific Method were followed by older students. Research projects proved interesting.

May began with a boomerang expert, a lawyer, and a veterinarian visiting the school. All three shared useful information with the students and staff.



## PRINCIPAL'S REPORT (CONT.)

PETER PAN was presented to a full house in May. What a production! It was fantastic on our new stage! The stage had been built earlier by a group of community volunteers on a Saturday. They did beautiful work! One big difference between this play and past productions was that we had rented theatrical lighting. The acting was exceptional and there were some very creative costumes and props.

A trip was taken to North East Environmental Products, Inc. in West Lebanon. Students saw how contaminated groundwater was dealt with and learned more about radon. The organizational patterns of the company were also explained to the classes. It was an informative visit!

May ended with students and staff recognizing Mrs. Betty Patridge for all her years of teaching. She was a great help to me when I first began teaching in Piermont. She retired from the Warren Village School in June.

Students from the Monroe Consolidated School joined us for a Field Day. Instead of competing against them, we joined and mixed our students together. It was a lot of fun and we will travel to Monroe next time.

Run and Read was quite successful again! Students ran laps to raise money to buy children's books for the library. This is a joint venture between the Piermont Library and the Piermont Village School. I think it is fun for everyone and it is certainly for a good cause!

Executive Councilor Ray Burton presented the school with a new state flag. We had a brief ceremony which included the third and fourth grade class singing the state song.

Sixteen students graduated from the eighth grade at the end of June. Congressman Dick Swett addressed the class. Students went in several directions upon graduation. They went on to Oxbow High School, Woodsville High School, Orford High School, St. Johnsbury Academy, and White Mountain School. We wish them great success in their future studies.

Our back-to-school picnic was certainly eventful. We had a hot air balloon land on the playground in the center of our activities. The balloonist picked a great spot as he had lots of help from the excited children in bringing the balloon down and wrapping it up. I will have to figure a way to top that entertainment for next summer.

Our 1992-93 school year began with many new faces. Mr. Michael Golfman became our physical education teacher. He replaced Mr. Mark Hamilton who spent five years in Piermont. Mr. Hamilton went on to be a driver's education teacher at a local high school. Mr. Golfman has brought many new features to our curriculum and is interested in further involving Piermont students with outdoor experiential education. Mrs. Linda Lea took Mrs. Julie Lamarre's

## PRINCIPAL'S REPORT (CONT.)

place as head cook when Mrs. Lamarre retired. Mrs. Lamarre is still a familiar face at school because we keep her busy as field trip driver. Mrs. Lea started "Ethnic Days" this year. Ethnic Day is celebrated the last Friday of every month. Two students from each classroom help in the kitchen with preparation of food from a particular country. The children also provide cultural entertainment from the chosen locale. We've tried some delicious foreign delicacies and learned a lot about other countries. Mrs. Barbara Michenfelder has become a regular visitor this year as she works with the students on many art projects. Grades three and four have worked in the style of many famous artists, while the seventh and eighth grade has been creating an outside mural with an ecological theme. We also welcomed a few new families to our school that moved into Piermont. Two new seventh grade students commute daily from Bath this year. We also gained seven new kindergarten students.

Students that participated in the DISCOVER READ program sponsored by the Piermont Public Library were recognized when they returned to school. An ice cream extravaganza was enjoyed by the young readers. Thank you to Mrs. Nancy Underhill and Mrs. Lydia Hill to coordinating this worthwhile program.

Soccer season began in September with three new coaches. Derrol Carter, Alex Medlicott, and Cameron Prest worked with the Piermont Panthers. They had a very good season and should have a great team next year!

Our Open House in October had an 1890's theme. In 1892, districts three, nine, and eleven were combined at the present Piermont Village School site (kindergarten room, now). It is hard to believe that Piermont once had fifteen school districts! Teachers and students dressed in period attire. Mrs. Lea found recipes from that time period to cook and serve for lunch. Mrs. Ledwith played the piano in the lobby. Classes took turns singing "old" songs. The Piermont Historical Society had an interesting display set up. The Piermont Library was also open for people to visit. It was a very enjoyable evening!

In October, we also celebrated the fact that the Pledge of Allegiance was one hundred years old. As part of our ceremony we raised and flew a new American flag given to us by the family of Elizabeth Adams.

Seventh and eighth grade students had the opportunity to meet NASA's next teacher in space. We traveled to Laconia and the students had a private reception with Mrs. Barbara Morgan. She was very interested in hearing about their lives in Piermont.

After a brief hiatus, the school newspaper is back in business! The paper is published at the end of every month. Computer technology has enhanced this year's editions.

## PRINCIPAL'S REPORT (CONT.)

At the end of October, students in grades 5 - 8, many parents, and teachers traveled to Newfound Lake to participate in the Challenge Ropes Course under the direction of Mr. Golfman. Students and adults went through the course in small groups. Trust building activities and challenges that required group initiatives were the focus of the course. Challenge was by choice. Many students commented that they pushed themselves and were able to do more than they thought was possible. It was an adventure in learning more about yourself and your capabilities.

September and October were spent working on the playground design. We now have a long range plan as to what we want to accomplish on the playground site. We've made great strides already. The Volunteers in Piermont had a creative structure built for us over the summer. Mr. Lee Jackson delivered it to the site from Warren, Vermont. What excitement when the students saw the structure! Volunteers have spent many hours working on other aspects of the playground, too.

In November, we voted with the rest of the country. Voter registration was conducted, students voted, and when the results were tallied Mr. Ross Perot was the Piermont Village School winner. Our votes were then counted in a national poll being conducted by CNN.

Seventh and eighth grade students and their parents have been busy fundraising for the Washington, D.C. trip in April. The Piermont Fire Department continues to be a great help in these endeavors. The auction was a success. We've had a book fair, many bake sales, a cow flop, a breakfast, wreath sales, a piano concert, etc. You, as a town, continue to be very supportive of all these events. All the effort is more than worth it for the week spent in the nation's capitol. It is an experience that will stay with the students for a lifetime!

Grades three and four went to the Christa McAuliffe Planetarium in Concord. This was part of their unit on the solar system. They recommended this trip to other classes.

At the beginning of December, students in grades five through eight went to Olde Sturbridge Village. This was part of their study of rural New England life in the 1830's. Students participated in a hands-on activity as well as touring the village.

1992 ended with the "Piermont Village School Polar Express." This was not our traditional holiday program. It was more of an academically oriented evening. Projects were set up in all the classrooms and parents and community members were free to roam through the building at their leisure. In 1993, we will try to combine more of the traditional programs of the past with some student projects.



## PRINCIPAL'S REPORT (CONT.)

Once again, it has been a busy year at the Piermont Village School. And once again, I feel fortunate to be a part of the Piermont Village School. Piermont is a wonderful place for children! It is a caring, supportive community that values it's children. Together, we can continue to do what is best for Piermont's children.

Jane Elizabeth Slayton









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